

## **HANTAM MUNICIPALITY**

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**HANTAM MUNICIPALITY**

**ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 JUNE 2015**

I am responsible for the preparation of these financial statements, which are set out on pages 1 to 83 in terms of section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that salaries, allowances and benefits of Councillors as disclosed in note 25 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

**31 August 2015**

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**NOËL I. VAN STADE**  
**MUNICIPAL MANAGER**

**NATURE OF BUSINESS**

Hantam Municipality is a Local Municipality performing the functions as set out in the Constitution of the Republic of South Africa of 1996.

**COUNTRY OF ORIGIN AND LEGAL FORM**

South African Category B Municipality (Local Municipality) as defined by the Municipal Structures Act. (Act No.117 of 1998)

**FULL TIME MAYOR**

Councillor A.F. Fritz

**WARD COUNCILLORS**

Ward 1	M.S.Esau
Ward 2	R.N.Swartz
Ward 3	F.J.Sterkse
Ward 4	J.H.Wilschut
Ward 5	G.Opperman

**COUNCILLORS PROPORTIONAL**

A.Claassen  
H.C.Steenkamp  
J.Swarts

<b>GRADING OF LOCAL MUNICIPALITY</b>	Grade 2
<b>AUDITORS</b>	Auditor-General
<b>BANKERS</b>	Standard Bank
<b>REGISTERED OFFICE</b>	Hoop Street Private Bag X14 Calvinia 8190
<b>TELEPHONE</b>	027-3418 500
<b>FACSIMILE</b>	027-3418 501
<b>WEBSITE</b>	<a href="http://www.hantam.gov.za">www.hantam.gov.za</a>

**JURISDICTION AREA**

Calvinia  
 Brandvlei  
 Loeriesfontein  
 Nieuwoudtville

**MUNICIPAL MANAGER**

Telephone  
 E-Mail

**Mr. Noel I van Stade**

027-3418 542  
[municipalmanager@hantam.gov.za](mailto:municipalmanager@hantam.gov.za)

**DIRECTOR:FINANCE**

Telephone  
 E-Mail

**Mev.S. Coetzee**

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**DIRECTOR:CORPORATE SERVICES**

Telephone  
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**Me.C. van Niekerk**

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[admin2@hantam.gov.za](mailto:admin2@hantam.gov.za)

**DIRECTOR:HEALTH & SOCIAL SERVICES**

Telephone  
 E-Mail

**Mr.J.R. van Wyk**

027-3418 508  
[socialdev1@hantam.gov.za](mailto:socialdev1@hantam.gov.za)

**DIRECTOR:INFRASTRUCTURE SERVICES**

Telephone  
 E-Mail

**Mr.S. Tsengiwe**

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[infrastructure1@hantam.gov.za](mailto:infrastructure1@hantam.gov.za)

**ENQUIRIES**

Building Plan  
 Electricity  
 Water  
 Sewerage  
 Consumers

027-3418 554  
 027-3418 550  
 027-3418 552  
 027-3418 508  
 027-3418 544

**PAYPOINTS**

Calvinia  
 Brandvlei  
 Loeriesfontein  
 Nieuwoudtville

027-3418 500  
 054-6038 400  
 027-6628 600  
 027-2188 700

## RELEVANT LEGISLATION

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Municipal Finance Management Act (Act no.56 of 2003)  
Division of Revenue Act  
The Income Tax Act  
Value Added Tax Act  
Municipal Structures Act (Act no 117 of 1998)  
Municipal Systems Act (Act no 32 of 2000)  
Municipal Planning and Performance Management Regulations  
Water Services Act (Act 108 of 1997)  
Housing Act (Act no 107 of 1997)  
Municipal Property Rates Act (Act no 6 of 2004)  
Electricity Act (Act no 41 of 1987)  
Skills Development Levies Act (Act no 9 of 1999)  
Employment Equity Act (Act no 55 of 1998)  
Unemployment Insurance Act (Act no 30 of 1966)  
Basic Conditions of Employment Act (Act no 75 of 1997)  
Supply Chain Management Regulations, 2005  
Collective Agreements  
Infrastructure Grants  
SALBC Leave Regulations

**1. REVIEW OF OPERATING RESULTS**

The overall operating results for the year ended 30 June 2015 as well as the comparison with the budgeted figures and the actual results of 2014 are reflected in the following table.

DESCRIPTION	ACTUAL 2015	BUDGET 2015	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2014
<b>INCOME</b>					
Operating Income	90 576 015	74 648 184	15 927 831	21.34	94 031 186
<b>EXPENDITURE</b>					
Operating Expenditure	82 916 653	80 700 320	-2 216 333	-2.75	71 959 808
Closing Surplus	7 659 361	-6 052 136	13 711 498	-226.56	22 071 378

Details of operating results per department and classification of income and expenditure is included in Appendix C.

**2. OPERATING EXPENDITURE 2014/2015**

EXPENDITURE	ACTUAL 2015	BUDGET 2015	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2014
Employee related costs	29 047 644	29 728 318	680 674	2	25 309 376
Remuneration of Councillors	2 489 607	2 590 045	100 438	3.88	2 372 134
Bad debts	9 449 147	3 527 745	-5 921 402	-167.85	4 818 880
Collection costs	506 563	450 000	-56 563	-12.57	372 360
Depreciation	4 383 683	4 315 256	-68 427	-1.59	3 776 335
Repairs and maintenance	2 813 579	3 127 020	313 441	10.02	2 802 980
Interest paid	1 592 479	1 431 257	-161 222	-11.26	1 339 079
Bulk purchases	13 898 737	18 956 000	5 057 263	26.68	15 016 782
Contracted services	613 915	538 700	-75 215	-13.96	529 162
Grants and subsidies paid	164 969	164 970	1	0.00	246 388
General expenses	16 675 172	14 922 509	-1 752 663	-11.75	14 689 713
Non-Current Provisions	1 281 158	948 500	-332 658	-35.07	639 529
Loss on disposal of property, equipment			0		47 090
<b>Total Expenditure</b>	<b>82 916 653</b>	<b>80 700 320</b>	<b>-2 216 333</b>	<b>-2.75</b>	<b>71 959 808</b>

See Note 43 for explanation of differences.

INCOME	ACTUAL 2015	BUDGET 2015	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2014
Property rates	6 825 834	6 822 580	3 254	0.05	6 079 573
Service charges	37 850 529	38 818 257	-967 728	-2.49	34 032 722
Rental of facilities	146 209	756 420	-610 211	-80.67	151 989
Interest earned - ext invest	457 648	400 000	57 648	14.41	439 818
Interest earned - debtors	1 377 008	1 410 542	-33 534	-2.38	1 322 358
Fines	120 927	48 000	72 927	151.93	91 096
Licences and permits	1 325 844	1 413 300	-87 456	-6.19	1 388 551
Government grants - Operating	25 336 042	25 542 000	-205 958	-0.81	28 383 573
Government grants - Capital	20 727 194	-	20 727 194	-	25 167 484
Other income	686 593	48 482	638 111	1 316.18	423 326
Gain on Fair Value Adjustments	184 576		184 576		145 289
LESS:Income Foregone	-4 462 390	-611 397	-3 850 993	629.87	-3594594
<b>Total Income</b>	<b>90 576 015</b>	<b>74 648 184</b>	<b>15 927 831</b>		<b>94 031 185</b>

### 3.1. Operating Grants

The following operating grants were received during the year:

Equitable Share	20 566 000
Financial Management Grant	1 800 000
Municipal Systems Improvement Grant	934 000
Library Development	934 000
Expanded Public Works Programme	1 308 000

### 4. MUNICIPAL EXTERNAL DEBT

At the end of the year the amount borrowed and outstanding were as follows:

TYPE	BALANCE 2014/06/30	RECEIVED	REDEEMED	BALANCE 2015/06/30
Annuity Loans	891 554	-	554 874	336 680
Lease Liability	394 113	-	146 690	247 423
<b>Total</b>	<b>1 285 667</b>	<b>-</b>	<b>701 564</b>	<b>584 103</b>

	GROSS BALANCES R	PROVISION IMPAIRMENT R	NETT BALANCES R
<b>As at 30 June 2015</b>			
Electricity	3 493 280	2 549 083	944 197
Water	6 851 737	4 999 784	1 851 953
Refuse	5 347 885	3 902 407	1 445 478
Sewerage	3 670 641	2 678 505	992 136
Other Arrears	2 783 836	2 031 394	752 442
	22 147 378	16 161 173	5 986 205
Recognition of Revenue - Water	133 470		133 470
Recognition of Revenue - Electricity	809 816		809 816
Recognition of Revenue - Sanitation	-		-
	<b>23 090 663</b>	<b>16 161 173</b>	<b>6 929 490</b>
LESS: Long-Term Receivables	-382 503		-382 503
<b>Total: Receivables from Exchange Transactions</b>	<b>22 708 160</b>	<b>16 161 173</b>	<b>6 546 987</b>
PLUS: VAT Outstanding	2 984 431		2 984 431
<b>Total Receivables from Exchange Transactions</b>	<b>25 692 592</b>	<b>16 161 173</b>	<b>9 531 419</b>

**As at 30 June 2014**

Electricity	3 908 100	2 569 354	1 338 746
Water	8 972 135	5 898 670	3 073 465
Refuse	7 077 101	4 652 792	2 424 309
Sewerage	4 562 052	2 999 290	1 562 762
Other Arrears	3 656 951	2 404 237	1 252 714
	28 176 339	18 524 343	9 651 996
Recognition of Revenue - Water	46 205		46 205
Recognition of Revenue - Electricity	240 687		240 687
Recognition of Revenue - Sanitation	-		-
	28 463 231	18 524 343	9 938 888
LESS: Long-Term Receivables	-955 333		-955 333
<b>Total Receivables from Exchange Transactions</b>	<b>27 507 898</b>	<b>18 524 343</b>	<b>8 983 555</b>

**6. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS****2015                      2014****Other Receivables**

Rates	7 165 922	7 184 010
Miscellaneous	1 425 198	1 303 626
	<b>8 591 119</b>	<b>8 487 636</b>
LESS: Allowance for doubtful debts	-5 229 047	-4 723 079
<b>Total receivables from non-exchange transactions</b>	<b>3 362 072</b>	<b>3 764 557</b>

**Ageing of Receivables from Non- Exchange Transactions****Rates: Ageing**

Current (0 - 30 days)	540 885	866 137
31 - 60 days	137 187	181 846
61 - 90 days	142 828	136 328
91 days and longer	6 345 022	5 999 699
	<b>7 165 922</b>	<b>7 184 010</b>



2015	Commercial	Residential	Government	Total
Current (0 - 30 days)	694 528	2 463 631	441 250	3 599 409
31 - 60 days	50 228	782 348	86 330	918 906
61 - 90 days	31 619	718 812	67 208	817 639
91 days and longer	1 030 480	22 150 145	791 202	23 971 827
	1 806 855	26 114 936	1 385 990	29 307 781
LESS: Provision for doubtful debts	-1 155 062	-16 694 402	-886 017	-18 735 481
<b>Total recoverable debtors by customer classification</b>	<b>651 793</b>	<b>9 420 534</b>	<b>499 973</b>	<b>10 572 300</b>

2014				
Current (0 - 30 days)	713 611	2 659 687	628 012	4 001 310
31 - 60 days	46 513	756 106	58 283	860 902
61 - 90 days	30 383	701 441	41 500	773 324
91 days and longer	1 194 691	27 779 545	750 576	29 724 812
	1 985 198	31 896 779	1 478 371	35 360 348
LESS: Provision for doubtful debts	-1 305 155	-20 970 322	-971 945	-23 247 422
<b>Total recoverable debtors by customer classification</b>	<b>680 043</b>	<b>10 926 457</b>	<b>506 426</b>	<b>12 112 926</b>

**7. NON-CURRENT PROVISIONS**

	2015	2014
Provision for Post-Retirement Benefits	12 378 861	10 160 471
Provision for Long Service Awards	1 785 667	1 510 876
Provision for Rehabilitation Landfill Sites	4 802 844	4 366 221
	<b>18 967 371</b>	<b>16 037 568</b>

**8. CURRENT LIABILITIES**

Consumer Deposits	631 708	584 542
Current Employee Benefits	3 810 693	2 735 969
Current Portion of Non-Current Provision	533 649	485 136
Current Portion of Long-Term Liabilities	505 717	701 563
Payables of Exchange Transactions	10 133 627	6 231 277
Unspent Conditional Grants and Receipts	1 475 144	115 001
Unspent Public Contributions	26 474	26 474
VAT Payable	1 765 895	3 695 773
	<b>18 882 908</b>	<b>14 575 735</b>

**9. CURRENT ASSETS**

Inventory	77 995	56 241
Receivables from Exchange Transactions	9 531 419	12 679 328
Receivables from Non-Exchange Transactions	3 362 072	3 764 557
VAT Receivable	346 559	813 820
Current Portion of Long-Term Receivables	157 338	355 742
Call Investment Deposits	2 133 029	1 872 250
Bank Balance and Cash	1 200 662	486 812
	<b>16 809 074</b>	<b>20 028 750</b>

## 10. LONG-TERM RECEIVABLES

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Agreements for longer than 12 months by consumers to settle  
outstanding debt

**382 503**

**955 333**

## 11. EXPRESSION OF APPRECIATION

I am grateful to the Municipal Manager and Head of Departments for the support during the financial year. I am also thankful for all staff in the finance department for the effort they put in and for their dedication.

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**Me.S.M. Coetzee**  
**CHIEF FINANCIAL OFFICER**

## STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2015

	Notes	2015 R	2014 R
<b>NET ASSETS AND LIABILITIES</b>			
<b>Net Assets</b>		<b>117 583 510</b>	<b>109 924 148</b>
Revaluation Reserve		21 795 725	21 795 725
Accumulated Surplus		95 787 785	88 128 423
<b>Non-Current Liabilities</b>		<b>19 045 759</b>	<b>16 621 673</b>
Long-Term Liabilities	1	78 387	584 105
Employee Benefits	2	14 164 528	11 671 347
Non-Current Provisions	3	4 802 844	4 366 221
<b>Current Liabilities</b>		<b>18 882 908</b>	<b>14 575 735</b>
Consumer Deposits	4	631 708	584 542
Current Employee Benefits	5	3 810 693	2 735 969
Current Portion of Non-Current Provision	3	533 649	485 136
Current Portion of Long-Term Liabilities	1	505 717	701 563
Payables of Exchange Transactions	6	10 133 627	6 231 277
Unspent Conditional Grants and Receipts	7	1 475 144	115 001
Unspent Public Contributions	8	26 474	26 474
VAT Provision	9	1 765 895	3 695 773
<b>Total Net Assets and Liabilities</b>		<b>155 512 176</b>	<b>141 121 556</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>138 703 102</b>	<b>121 092 806</b>
Property, Plant and Equipment	10	124 622 734	106 313 939
Heritage Assets	11	1 608 055	1 608 055
Investment Property	12	12 179 648	12 179 648
Biological Assets	13	67 500	67 500
Assets held for sale	10	-	324 073
Long-Term Receivables	14	225 165	599 591
<b>Current Assets</b>		<b>16 809 074</b>	<b>20 028 749</b>
Inventory	15	77 995	56 241
Receivables from Exchange Transactions	16	9 531 419	12 679 328
Receivables from Non-Exchange Transactions	17	3 362 072	3 764 557
VAT Receivable	9	346 559	813 820
Current Portion of Long-Term Receivables	14	157 338	355 742
Cash and Cash Equivalents	18	3 333 691	2 359 062
<b>Total Assets</b>		<b>155 512 176</b>	<b>141 121 556</b>



**HANTAM MUNICIPALITY**  
**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015**

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	Notes	2015 R	2014 R
<b>REVENUE</b>			
<b>Revenue from Non-Exchange Transactions</b>		<b>53 267 928</b>	<b>59 890 169</b>
<b>Taxation Revenue</b>		<b>6 212 595</b>	<b>5 679 401</b>
Property Rates	19	6 212 595	5 679 401
<b>Transfer Revenue</b>		<b>46 063 236</b>	<b>53 551 057</b>
Government Grants and Subsidies-Operating	20	25 336 042	28 383 573
Government Grants and Subsidies-Capital	20	20 727 194	25 167 484
<b>Other Revenue</b>		<b>992 096</b>	<b>659 711</b>
Fines	21	120 927	91 096
Gain on Fair Value Adjustments			145 289
Profit on sale of assets		184 576	
Other	22	686 593	423 326
<b>Revenue from Exchange Transactions</b>		<b>37 308 086</b>	<b>34 141 017</b>
Service Charges	23	34 001 376	30 838 301
Rental of Facilities and Equipment		146 209	151 989
Interest Earned - External Investments		457 648	439 818
Interest Earned - Outstanding Debtors		1 377 008	1 322 358
Licenses and Permits		1 325 844	1 388 551
<b>Total Revenue</b>		<b>90 576 014</b>	<b>94 031 186</b>
<b>EXPENDITURE</b>			
Employee related costs	24	29 047 644	25 309 376
Remuneration of Councillors	25	2 489 607	2 372 134
Increase/(Decrease) in Debt Impairment	26	9 449 147	4 818 880
Collection Costs		506 563	372 360
Depreciation and Amortisation		4 383 683	3 776 335
Repairs and Maintenance		2 813 579	2 802 980
Finance Charges	27	1 592 479	1 339 079
Bulk Purchases	28	13 898 737	15 016 782
Contracted Services		613 915	529 162
Grants and Subsidies Paid	29	164 969	246 388
General Expenses	30	16 675 172	14 689 713
Provision - Employee Benefits	31	1 281 158	639 529
Loss on Disposal of Property, Plant		-	47 090
<b>Total Expenditure</b>		<b>82 916 653</b>	<b>71 959 808</b>
<b>NET SURPLUS FOR THE YEAR</b>		<b>7 659 361</b>	<b>22 071 378</b>

**HANTAM MUNICIPALITY**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2015 R	2014 R
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash receipts from ratepayers, government and other		94 665 883	91 369 235
Cash paid to suppliers and employees		-71 229 534	-63 318 081
Cash generated from operations	<b>32</b>	<u>23 436 349</u>	<u>28 051 154</u>
Interest received		457 648	439 818
Interest paid		-81 141	-98 337
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<u><b>23 812 856</b></u>	<u><b>28 392 635</b></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		-22 376 362	-25 381 594
Proceeds on disposal of property, plant and equipment		192 533	-
Increase in investment properties		-	121 000
(Increase)/decrease in non-current receivables		-	-292 013
Increase in non-current investments		-	-
Decrease in call investment deposits		-	-
<b>NET CASH UTILIZED IN INVESTING ACTIVITIES</b>		<u><b>-22 183 829</b></u>	<u><b>-25 552 607</b></u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
New loans repaid		-701 564	-291 040
Increase in consumer deposits		47 166	81 232
<b>NET CASH UTILIZED IN FINANCING ACTIVITIES</b>		<u><b>-654 398</b></u>	<u><b>-209 808</b></u>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<u><b>974 629</b></u>	<u><b>2 630 220</b></u>
Cash and cash equivalents at the beginning of the year		2 359 062	4 989 282
Cash and cash equivalents at the end of the year	<b>18</b>	<u>3 333 691</u>	<u>2 359 062</u>
		<u><b>-974 629</b></u>	<u><b>2 630 220</b></u>

**HANTAM MUNICIPALITY**  
**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2015**

13

	<u>Revaluation Reserve</u>	<u>Accumulated Surplus/ (Deficit)</u>	<u>Total</u>
	R	R	R
<b>2015</b>			
Balance at 30 June 2014	21 795 725	88 128 423	109 924 148
Change in accounting policy			-
Correction of Error			-
Surplus/Deficit on revaluation of PPE			-
Surplus for the year			-
<b>Restated Balance</b>	<b>21 795 725</b>	<b>88 128 423</b>	<b>109 924 148</b>
Surplus for the year	-	7 659 361	7 659 361
<b>Balance at 30 June 2015</b>	<b>21 795 725</b>	<b>95 787 784</b>	<b>117 583 509</b>
<b>2014</b>			
Balance at 30 June 2013	17 546 202	71 597 615	89 143 817
Change in accounting policy			-
Correction of Error		-7 445 637	-7 445 637
Surplus/Deficit on revaluation of PPE	4 249 523		4 249 523
Surplus for the year		1 905 067	1 905 067
<b>Restated Balance</b>	<b>21 795 725</b>	<b>66 057 045</b>	<b>87 852 770</b>
Surplus for the year	-	22 071 378	22 071 378
<b>Balance at 30 June 2014</b>	<b>21 795 725</b>	<b>88 128 423</b>	<b>109 924 148</b>

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

## 1 LONG-TERM LIABILITIES

	2015 R	2014 R
Annuity Loans	336 680	891 554
Capitalised Lease Liability	247 425	394 114
	584 104	1 285 668
LESS: Current Portion transferred to current liabilities	505 717	701 563
Annuity Loans	336 680	554 874
Capitalised Lease Liability	169 037	146 689
<b>Total Long-Term Liabilities</b>	<b>78 387</b>	<b>584 105</b>

The obligations under annuity loans are scheduled below:

Amounts payable under annuity loans:		
Payable within one year	342 390	586 954
Payable within two to five years	-	342 390
	342 390	929 344
LESS: Future finance obligations	5 710	37 790
<b>Present value of annuity obligations</b>	<b>336 680</b>	<b>891 554</b>

The obligations under finance leases are scheduled below:

Amounts payable under finance leases:		
Payable within one year	195 751	195 751
Payable within two to five years	81 563	277 313
	277 314	473 064
LESS: Future finance obligations	29 890	78 951
<b>Present value of finance lease obligations</b>	<b>247 424</b>	<b>394 113</b>

Refer to appendix A for descriptions, maturity dates and effective interest rates of structures loans and finance leases. Leases are secured by property, plant and equipment.

**ANNUITY LOANS**

Bear interest at a rate of 5% per annum over a 6 year period.



## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

## 2 EMPLOYEE BENEFITS

	2015 R	2014 R
Long Service Awards	1 785 667	1 510 876
Post Retirement Benefits	12 378 861	10 160 471
<b>Total Non-Current Employee Benefit Liability</b>	<b>14 164 528</b>	<b>11 671 347</b>
<i>Long Service Awards</i>		
Balance at beginning of year	1 627 938	1 525 554
Contributions for the year	258 104	226 336
Payment during the year	-67 752	-212 766
Expenditure for the year	0	-
Actuarial Loss	151 949	88 814
<b>Total Long Service 30 June</b>	<b>1 970 239</b>	<b>1 627 938</b>
LESS: Transfer of Current Portion to Current Employee Benefits	-184 572	-117 062
<b>Balance at end of year</b>	<b>1 785 667</b>	<b>1 510 876</b>
<i>Post Retirement Medical Benefits</i>		
Balance at beginning of year	10 504 043	8 292 324
Contributions for the year	1 301 613	1 034 030
Expenditure for the year	-343 572	-324 420
Actuarial Loss	1 320 673	1 502 109
<b>Total Post Retirement Medical Benefits 30 June</b>	<b>12 782 757</b>	<b>10 504 043</b>
LESS: Transfer of Current Portion to Current Employee Benefits	-403 896	-343 572
<b>Balance at end of year</b>	<b>12 378 861</b>	<b>10 160 471</b>
<i>TOTAL NON-CURRENT EMPLOYEE BENEFITS</i>		
Balance at beginning of year	12 131 981	9 817 878
Contributions for the year	1 559 717	1 260 366
Expenditure for the year	-411 324	-537 186
Actuarial Loss	1 472 622	1 590 923
<b>Total employee benefits 30 June</b>	<b>14 752 996</b>	<b>12 131 981</b>
LESS: Transfer of Current Portion to Current Employee Benefits	-588 468	-460 634
<b>Balance at end of year</b>	<b>14 164 528</b>	<b>11 671 347</b>

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

## EMPLOYEE BENEFITS (Continued)

## 2.1 Long Service Awards

The liability in respect of past service has been estimate to be as follows:

In-Service Members

2015 R	2014 R
1 970 239	1 627 938

The Current-Service cost for the ensuing year

131 707	121 023
---------	---------

Key Actuarial assumptions used:

## 1. Rate of Interest

Discount Rate	7.86%	8,05%
General salary inflation rate	7.04%	7,15%
Net effective discount rate	0.77%	0,84%

## 2. Normal retirement age

The normal retirement age for employees of the municipality is 63 years.

The amount recognised in the Statement of Financial Position are as follows:

Present Value of fund obligations	1 970 239	1 627 939
Fair Value of Plan Assets		-
	<u>1 970 239</u>	<u>1 627 939</u>
Unrecognised Transitional liability	-	-
Unrecognised Actuarial Gains/(Loss)	-	-
Unrecognised Past Service Cost	-	-
<b>Net Liability</b>	<b><u>1 970 239</u></b>	<b><u>1 627 939</u></b>

## Reconciliation of present value of fund obligation

Present value of fund at beginning of year	1 627 938	1 525 554
Total Expenses	190 352	13 570
Current Service cost	131 707	121 023
Interest cost	126 397	105 313
Benefits paid	-67 752	-212 766
Actuarial losses	151 949	88 814
<b>Present Value of fund obligation at the end of year</b>	<b><u>1 970 239</u></b>	<b><u>1 627 938</u></b>

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

	2015 R	2014 R
<b>EMPLOYEE BENEFITS (Continued)</b>		
<b>2.2 Post Retirement Benefits</b>		
The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:		
In-Service Members	24	26
Continuation members (retiree and widow)members	10	9
	34	35

The Current-Service cost for the ensuing year	407 892	339 633
Interest Costs for the ensuing year	1 097 534	694 397

Key Actuarial assumptions used:

<b>1. Rate of Interest</b>		
Discount Rate	8.72%	8.71%
Health Care costs inflation rate	8.00%	7.91%
Net effective discount rate	0.67%	0.73%

**2. Mortality rates**

The PA(90) ultimate table, rated down by 1 year of age.

**3. Normal Retirement age**

The normal retirement age for employees of the municipality is 63 years.

**The amount recognised in the Statement of Financial Position are as follows:**

Present Value of fund obligations	12 782 757	10 504 043
Fair Value of Plan Assets		
	12 782 757	10 504 043
Unrecognised Transitional liability	-	-
Unrecognised Actuarial Gains/(Loss)	-	-
Unrecognised Past Service Cost	-	-
<b>Net Liability/(Asset)</b>	<b>12 782 757</b>	<b>10 504 043</b>

**Reconciliation of present value of fund obligation**

Present value of fund at beginning of year	10 504 043	8 292 324
Total Expenses	958 041	709 610
Current Service cost	401 808	339 633
Interest cost	899 805	694 397
Benefits paid	-343 572	-324 420

Actuarial losses

<b>Present Value of fund obligation at the end of year</b>	<b>12 782 757</b>	<b>10 504 043</b>
--	-------------------	-------------------

(Present value of fund obligation for 2013:R8 292 324, 2012: R6 875 030 and 2011: R6 210 404)

**Sensitivity Analysis on Current-service and Interest Costs for year ending 30/06/2015**

Assumption	Change	Current-Service Cost	Interest Cost	Total	% Change
Central Assumptions		401 808	899 805	1 301 613	
Health Care inflation	+1%	458 900	1 009 901	1 468 801	13%
	-1%	348 325	801 501	1 149 826	-12%
Post retirement mortality	-1yr	415 807	935 325	1 351 132	4%
Average retirement age	-1Yr	399 201	933 539	1 332 740	2%
Continuation of membership at retirement	-10%	364 140	844 521	1 208 661	-7%

**Sensitivity Analysis on the Accrued Liability (R Millions)**

Assumption	Change	In-service	Continuation	Total	% Change
Central Assumptions		7 258	5 525	12 783	
Health Care inflation	1%	8 437	6 086	14 523	14%
	-1%	6 282	5 040	11 323	-11%
Discount Rate	1%	6 228	5 047	11 275	-12%
	-1%	8 555	6 088	14 642	15%
Post retirement mortality	-1 yr	7 518	5 760	13 278	4%
Average retirement age	-1 yr	7 686	5 525	13 211	3%
Continuation of membership at retirement	-10%	6 488	5 525	12 013	-6%

**Sensitivity Analysis on Current-service and Interest Costs for year ending 30/06/2014**

Assumption	Change	Current-Service Cost	Interest Cost	Total	% Change
Central Assumptions		339 600	694 400	1 034 000	
Health Care inflation	+1%	384 300	778 400	1 162 700	12%
	-1%	297 600	620 600	918 200	-11%
Post retirement mortality	-1yr	351 100	721 500	1 072 600	4%
Average retirement age	-1Yr	326 100	718 600	1 044 700	1%
Withdrawal Rate	-50%	361 700	712 100	1 073 800	4%

**Sensitivity Analysis on the Accrued Liability (R Millions)**

Assumption	Change	In-service	Continuation	Total	% Change
Central Assumptions		6 026	4 479	10 504	
Health Care inflation	1%	6 811	4 958	11 769	12%
	-1%	5 310	4 064	9 375	-11%
Discount Rate	1%	5 180	4 070	9 250	-12%
	-1%	7 089	4 959	12 048	15%
Post retirement mortality	-1 yr	6 243	4 669	10 912	4%
Average retirement age	-1 yr	6 413	4 479	10 892	4%
Continuation of membership at retirement	-10%	5 391	4 479	9 869	-6%

**History of experience adjustments: Gains and Losses (R millions)**

Experience Adjustments	2012	2013	2014	2015
Liabilities: (Gains)/Loss	Not Available	(0.198)	1.090	1.007
Assets: Gain/(Loss)		0	0	0

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

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	2015 R	2014 R
<b>3 NON-CURRENT PROVISIONS</b>		
<i>Landfill Sites</i>		
Balance at the beginning of year	4 851 357	4 410 325
Contribution for the year	485 136	441 032
Expenditure for the year	-	-
	<u>5 336 493</u>	<u>4 851 357</u>
LESS: Transfer of current portion to Current Provisions	<u>-533 649</u>	<u>-485 136</u>
<b>Balance at end of year</b>	<b><u>4 802 844</u></b>	<b><u>4 366 221</u></b>
<b>4 CONSUMER DEPOSITS</b>		
Electricity and Water	<u>631 708</u>	<u>584 542</u>
The fair value of consumer deposits approximate their carrying value. Interest is not paid on these amounts.		
<b>5 CURRENT EMPLOYEE BENEFITS</b>		
Staff Leave	1 438 906	1 109 694
Bonuses 13th Cheque	919 626	772 489
Performance Bonuses	863 693	393 152
Current Portion of Long Service Awards	184 572	117 062
Current Portion of Post Retirement Benefit	<u>403 896</u>	<u>343 572</u>
	<b><u>3 810 693</u></b>	<b><u>2 735 969</u></b>
<i>Staff Leave</i>		
Balance at beginning of year	1 109 694	1 113 252
Increase in leave provision	435 990	21 728
Payments made during year	<u>-106 779</u>	<u>-25 286</u>
	<b><u>1 438 906</u></b>	<b><u>1 109 694</u></b>
<i>Bonuses 13th Cheque</i>		
Balance at beginning of year	772 489	660 794
Contributions for year	-	-
Increase/(Decrease) in bonus provision	<u>147 137</u>	<u>111 695</u>
	<b><u>919 626</u></b>	<b><u>772 489</u></b>
<i>Performance Bonuses</i>		
Balance at beginning of year	393 152	263 740
Increase in bonus provision	508 086	369 870
Expenditure incurred	<u>-37 545</u>	<u>-240 459</u>
	<b><u>863 693</u></b>	<b><u>393 152</u></b>

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

	2015 R	2014 R
<b>6 PAYABLES FROM EXCHANGE TRANSACTIONS</b>		
Trade Creditors	1 982 653	3 655 119
Payments in Advance	438 182	441 516
Other Creditors	7 707 642	2 134 642
Tender Deposits	5 150	-
	<b>10 133 627</b>	<b>6 231 277</b>
<b>7 UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS</b>		
National Government Grants	10 955	-
Provincial Government Grants	319 119	115 001
Other Sources - DWA Regional Bulk Infrastructure Grant	1 145 069	-
	<b>1 475 144</b>	<b>115 001</b>
Refer to Note for more information		
<b>8 UNSPENT PUBLIC CONTRIBUTIONS</b>		
Other Contributions	26 474	26 474
	<b>26 474</b>	<b>26 474</b>
<b>9 TAXES</b>		
VAT Receivable Year-End Creditors	12 096	235 628
VAT Receivable Control Account	334 463	578 192
	<b>346 559</b>	<b>813 820</b>
VAT Provision Outstanding Debtors	<b>1 765 895</b>	<b>3 695 773</b>
<b>10 PROPERTY, PLANT AND EQUIPMENT</b>		
<i>See separate sheet</i>		

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

	2015 R	2014 R
<b>11 HERITAGE ASSETS</b>		
Net carrying amount as at 1 July 2014	1 608 055	1 608 055
PLUS: Additions/Revaluation	1 608 055	1 608 055
	-	-
LESS: Disposals	-	-
Net carrying amount as at 30 June 2015	<b>1 608 055</b>	<b>1 608 055</b>
<i>Calvinia Museum Erven 299</i>	1 300 000	1 300 000
<i>Loeriesfontein Museum Erven 355</i>	282 500	282 500
<i>Akkerendam Nature Reserve</i>	25 555	25 555
	<b>1 608 055</b>	<b>1 608 055</b>
<b>12 INVESTMENT PROPERTIES</b>		
Net carrying amount at 1 July 2014	<b>12 179 648</b>	<b>12 179 648</b>
Cost	12 179 648	12 179 648
Accumulated depreciation	-	-
Transfer to Property, Plant and Equipment	-	-
Cost	-	-
Accumulated depreciation	-	-
Additions for the Year/Revaluation	-	-
Depreciation for the year	-	-
<b>Balance at 30 June 2015</b>	<b>12 179 648</b>	<b>12 179 648</b>
Cost	12 179 648	12 179 648
Accumulated depreciation	-	-
<i>For disclosure - see note 10</i>		
<b>13 BIOLOGICAL ASSETS</b>		
<i>Bearer biological assets</i>		
Net carrying amount at 1 July 2014	67 500	67 500
Additions for the Year	-	-
Fair Value as at 30 June 2015	<b>67 500</b>	<b>67 500</b>
<i>150 Springboks @ R450</i>		

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

	2015	2014	
	R	R	
<b>14 LONG-TERM RECEIVABLES</b>			
Balance at year end of long-term consumer debtors	382 504	955 333	
LESS: Current portion transferred to current receivables	-157 338	-355 742	
<b>Total Long-Term Receivables</b>	<b>225 166</b>	<b>599 591</b>	
<i>These are consumer debtors that entered into an agreement for longer than 12 months to settle their outstanding debt</i>			
<b>15 INVENTORY</b>			
<b>OPENING BALANCES</b>			
Consumable stores at cost - Stationary and materials			
Water - At purification cost	56 241	40 611	
	<b>56 241</b>	<b>40 611</b>	
<b>ADDITIONS</b>			
Consumable Stores	-	-	
Water	10 552 601	8 198 670	
	10 552 601	8 198 670	
<b>ISSUED(EXPENSED)</b>			
Consumable Stores			
Water	10 530 847	8 183 040	
	10 530 847	8 183 040	
<b>CLOSING BALANCE OF INVENTORIES</b>			
Consumable Stores	-	-	
Water	77 995	56 241	
	<b>77 995</b>	<b>56 241</b>	
<b>16 RECEIVABLES FROM EXCHANGE TRANSACTIONS</b>			
	<b>GROSS</b>	<b>PROVISION</b>	<b>NETT</b>
	<b>BALANCES</b>	<b>IMPAIRMENT</b>	<b>BALANCES</b>
	<b>R</b>	<b>R</b>	<b>R</b>
<b>As at 30 June 2015</b>			
Electricity	3 493 280	2 549 083	944 197
Water	6 851 737	4 999 784	1 851 953
Refuse	5 347 885	3 902 407	1 445 478
Sewerage	3 670 641	2 678 505	992 136
Other Arrears	2 783 836	2 031 394	752 442
	22 147 378	16 161 173	5 986 205
Recognition of Revenue - Water	133 470		133 470
Recognition of Revenue - Electricity	809 816		809 816
Recognition of Revenue - Sanitation	-		-
	<b>23 090 662</b>	<b>16 161 173</b>	<b>6 929 490</b>
LESS: Long-Term Receivables	-382 503		-382 503
<b>Total: Receivables from Exchange Transactions</b>	<b>22 708 159</b>	<b>16 161 173</b>	<b>6 546 987</b>
VAT Outstanding	2 984 431		2 984 431
	<b>25 692 591</b>	<b>16 161 173</b>	<b>9 531 419</b>
<b>As at 30 June 2014</b>			
Electricity	3 908 100	2 569 354	1 338 746
Water	8 972 135	5 898 670	3 073 465
Refuse	7 077 101	4 652 792	2 424 309
Sewerage	4 562 052	2 999 290	1 562 762
Other Arrears	3 656 951	2 404 237	1 252 714
	28 176 339	18 524 343	9 651 996
Recognition of Revenue - Water	46 205		46 205
Recognition of Revenue - Electricity	240 687		240 687
Recognition of Revenue - Sanitation	0		0
	<b>28 463 231</b>	<b>18 524 343</b>	<b>9 938 888</b>
LESS: Long-Term Receivables	-955 333		-955 333
<b>Total: Receivables from Exchange Transactions</b>	<b>27 507 898</b>	<b>18 524 343</b>	<b>8 983 555</b>
VAT Outstanding	3 695 773		3 695 773
	<b>31 203 671</b>	<b>18 524 343</b>	<b>12 679 328</b>

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

## 16 RECEIVABLES FROM EXCHANGE TRANSACTIONS (Continued)

## Ageing of Receivables from Exchange Transactions

*Electricity: Ageing*

Current (0 - 30 days)	1 248 193	1 392 998
31 - 60 days	131 967	104 084
61 - 90 days	88 705	73 715
91 days and longer	2 024 415	2 337 303
	<b>3 493 280</b>	<b>3 908 100</b>

*Water: Ageing*

Current (0 - 30 days)	675 142	663 471
31 - 60 days	268 045	216 681
61 - 90 days	229 320	216 269
91 days and longer	5 679 230	7 875 664
	<b>6 851 737</b>	<b>8 972 085</b>

*Refuse: Ageing*

Current (0 - 30 days)	468 930	444 056
31 - 60 days	161 530	164 730
61 - 90 days	158 017	161 409
91 days and longer	4 559 408	6 306 905
	<b>5 347 885</b>	<b>7 077 100</b>

*Sewerage: Ageing*

Current (0 - 30 days)	530 929	493 693
31 - 60 days	176 824	150 968
61 - 90 days	154 718	146 432
91 days and longer	2 808 170	3 770 959
	<b>3 670 641</b>	<b>4 562 052</b>

*Other Arrears: Ageing*

Current (0 - 30 days)	135 330	146 378
31 - 60 days	43 353	42 592
61 - 90 days	44 051	39 172
91 days and longer	2 561 102	3 428 859
	<b>2 783 836</b>	<b>3 657 001</b>

**Trade and other receivables past due but not impaired**

Trade and other receivables which are less than 3 months past due are not considered to be impaired. At 30 June 2015, R2 927 682 (2014: R6 511 399) were past due but not impaired. Trade and other receivables are considered to be past due after six months of outstanding balances.

**Reconciliation of the Total doubtful debt provision**

Balance at beginning of the year	23 247 422	18 695 444
Increase/(Decrease) in Provision	9 449 147	4 795 575
VAT portion of provision	1 218 536	
Doubtful debts written off against provision	-12 524 885	-243 596
<b>Balance at end of the year</b>	<b>21 390 220</b>	<b>23 247 422</b>



## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

	2015 R	2014 R
<b>17 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS</b>		
<i>Other Receivables</i>		
Rates	7 165 922	7 184 010
Miscellaneous	1 425 198	1 303 626
	<b>8 591 119</b>	<b>8 487 636</b>
LESS: Allowance for doubtful debts	-5 229 047	-4 723 079
<b>Total receivables from non-exchange transactions</b>	<b>3 362 072</b>	<b>3 764 557</b>

## Ageing of Receivables from Non- Exchange Transactions

## Rates: Ageing

Current (0 - 30 days)	540 885	866 137
31 - 60 days	137 187	181 846
61 - 90 days	142 828	136 328
91 days and longer	6 345 022	5 999 699
	<b>7 165 922</b>	<b>7 184 010</b>

## Trade and other receivables past due but not impaired

Trade and other receivables which are less than 3 months past due are not considered to be impaired. At 30 June 2015, R1 395 990 (2014: R1 594 794) were past due but not impaired. Trade and other receivables are considered to be past due after six months of outstanding balances.

## Summary of Receivables by Customer Classification

2015	Commercial	Residential	Government	Total
Current (0 - 30 days)	694 528	2 463 631	441 250	3 599 409
31 - 60 days	50 228	782 348	86 330	918 906
61 - 90 days	31 619	718 812	67 208	817 639
91 days and longer	1 030 480	22 150 145	791 202	23 971 827
	1 806 855	26 114 936	1 385 990	29 307 781
LESS: Provision for doubtful debts	-1 155 062	-16 694 402	-886 017	-18 735 481
<b>Total recoverable debtors by customer classification</b>	<b>651 793</b>	<b>9 420 534</b>	<b>499 973</b>	<b>10 572 300</b>
<b>2014</b>				
Current (0 - 30 days)	713 611	2 659 687	628 012	4 001 310
31 - 60 days	46 513	756 106	58 283	860 902
61 - 90 days	30 383	701 441	41 500	773 324
91 days and longer	1 194 691	27 779 545	750 576	29 724 812
	1 985 198	31 896 779	1 478 371	35 360 348
LESS: Provision for doubtful debts	-1 305 155	-20 970 322	-971 945	-23 247 422
<b>Total recoverable debtors by customer classification</b>	<b>680 043</b>	<b>10 926 457</b>	<b>506 426</b>	<b>12 112 926</b>

## 18 CASH AND CASH EQUIVALENTS

Primary Bank Account-Standard Bank	1 096 074	452 698
Secondary Bank Account - ABSA Bank	103 088	32 614
Secondary Bank Account - FNB	-	-
Secondary Bank Account - STD Bank	-	-
Call Investments	2 133 029	1 872 250
Cash Floats	1 500	1 500
	<b>3 333 691</b>	<b>2 359 062</b>

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

## 18 CASH AND CASH EQUIVALENTS (continued)

The Municipality has the following bank accounts

## Current Accounts

## ABSA Bank - Account No. 1620 000 031 (Secondary Bank Account)

Cash Book balance at beginning of year  
Cash Book balance at end of year

Bank Statement balance at beginning of year  
Bank Statement at end of year

2015  
R

2014  
R

32 614  
103 088  
**33 848**  
**171 437**

44 224  
**32 614**  
**62 736**  
**33 848**

## Standard Bank - Account No. 08 298 352 6 (Primary Bank Account)

Cash Book balance at beginning of year  
Cash Book balance at end of year  
Bank Statement balance at beginning of year  
Bank Statement at end of year

452 698  
**1 096 074**  
439 897  
**1 061 705**

4 437 787  
**452 698**  
4 730 021  
**439 897**

Cash Floats

1 500  
1 500

## Call Investment Deposits

Call investment deposits consists of the following accounts

Financial Management Grant  
Municipal Systems Improvement Grant  
Call Deposit CRR  
Hantam DBSA  
Municipal Infrastructure Grant  
110 Houses Brandvlei  
Hantam EPWP  
Hantam INEP  
Hantam Surplus Cash

3 239  
2 500  
1 782 540  
97 018  
1 974  
-  
3 044  
50 667  
192 048  
**2 133 029**

4 552  
219 447  
13 496  
92 037  
1 211 479  
-  
1 758  
198 090  
131 391  
**1 872 250**

## Credit quality of cash at bank and short term deposits, excluding cash on hand

The credit quality of cash at bank and short term deposits, excluding cash on hand that are neither past due nor impaired can be assessed by reference to external credit ratings (if available) or historical information about counterparty default rates. Credit ratings for Standard Bank (F3) and ABSA (F2) respectively..

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

## 19 PROPERTY RATES

	2015 R	2014 R
<b>Actual</b>		
<b>Rateable Land and Buildings</b>	<b>6 825 833</b>	<b>6 079 574</b>
Cat A - Residential Properties	3 300 368	2 907 241
Cat B - Industrial Properties	21 203	19 276
Cat C - Business and Commercial	1 100 750	990 767
Cat D - Farms - Agriculture	1 416 806	1 274 815
Cat F - Small Holdings		
Cat Fi - Small Holdings for agriculture purposes	1 529	1 391
Cat Fii - Small Holdings for residential purposes	16 226	17 963
Cat Fiii - Small Holdings for industrial purposes		
Cat FV - Small Holdings for other purposes		
Cat G - State Owned properties	580 513	521 880
Cat H - Municipal Properties	803	
Cat R - Properties used for multiple purposes		
Cat I	4 180	3 801
Cat Q	96 778	87 981
Cat V	286 677	254 459
Cat SI		
<b>LESS: Rebates</b>	<b>-613 238</b>	<b>-400 173</b>
<b>Total Assessment Rates</b>	<b>6 212 595</b>	<b>5 679 401</b>
<b>Valuations - 30 June</b>		
Cat A - Residential Properties	484 300 000	484 774 900
Cat B - Industrial Properties	2 213 200	2 213 200
Cat C - Business and Commercial	119 499 500	119 474 500
Cat D - Farms - Agriculture	2 173 470 600	2 164 943 200
Cat F - Small Holdings	-	-
Cat Fi - Small Holdings for agriculture purposes	2 383 000	2 383 000
Cat Fii - Small Holdings for residential purposes	2 973 600	3 756 600
Cat Fiii - Small Holdings for industrial purposes	-	-
Cat FV - Small Holdings for other purposes	-	-
Cat G - State Owned properties	71 946 900	71 176 900
Cat H - Municipal Properties	17 254 500	15 974 500
Cat R - Properties used for multiple purposes	-	-
Cat I	414 511 400	414 511 400
Cat Q	16 004 400	16 004 400
Cat V	64 680 000	66 302 200
Cat SI	-	-
<b>Total Assessment Rates</b>	<b>3 369 237 100</b>	<b>3 361 514 800</b>
<b>Tariffs</b>		
Brandvlei - Land and buildings	0.00972997	0.00884543
Calvinia - Land and buildings	0.00972997	0.00884543
Loeriesfontein - Land and buildings	0.00972997	0.00884543
Nieuwoudtville - Land and buildings	0.00972997	0.00884543
Agriculture Properties	0.00064185	0.00058350

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

	2015 R	2014 R
<b>20 GOVERNMENT GRANTS AND SUBSIDIES</b>		
<b>Unconditional Grants</b>	<b>20 566 000</b>	<b>20 312 000</b>
Equitable Share	20 566 000	20 312 000
<b>Conditional Grants</b>	<b>25 497 235</b>	<b>33 239 057</b>
National FMG Grant	1 799 621	1 649 999
National MSIG Grant	932 540	890 121
National INEP Grant	990 884	1 833 455
National MIG Grant	9 953 000	12 260 409
National EPWP Grant	1 308 000	1 000 000
Provincial Library Grant	729 881	524 002
DWA - Accelerated Infrastructure Programme	3 428 272	14 460 621
DWA - Regional Bulk Infrastructure	6 355 037	620 450
	-	-
<b>Public Donations</b>		
Public Donations	-	-
<b>Total Government Grants and Subsidies</b>	<b>46 063 235</b>	<b>53 551 057</b>
Government Grants and Subsidies - Operating	25 336 042	28 383 573
Government Grants and Subsidies - Capital	20 727 194	25 167 484
Public Contributions		0
	<b>46 063 236</b>	<b>53 551 057</b>
<b>20.1 Equitable Share</b>		
In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members	<b>20 566 000</b>	<b>20 014 000</b>
<b>20.2 National MIG Grant</b>		
Balance unspent at beginning of year	1	162 412
Current year receipts	9 953 000	12 098 000
Conditions met - transferred to revenue	-9 953 000	-10 612 280
VAT Portion transferred to revenue	-	-1 648 131
Amount withheld 2013	-	-
Conditions still to be met - transferred to current liabilities	<b>1</b>	<b>1</b>
<b>20.3 National FMG Grant</b>		
Balance unspent at beginning of year		
Current year receipts	1 800 000	1 650 000
Transfer to National Treasury	-	-
Conditions met - transferred to revenue	-1 799 621	-1 649 999
Conditions still to be met - transferred to current liabilities	<b>379</b>	<b>1</b>
<b>20.4 National MSIG Grant</b>		
Balance unspent at beginning of year	-	121
Current year receipts	934 000	890 000
Transfer to National Treasury	-	-
Conditions met - transferred to revenue	-932 540	-867 567
VAT Portion transferred to revenue	-	-22 554
Conditions still to be met - transferred to current liabilities	<b>1 460</b>	<b>-</b>
<b>20.5 National INEP Grant</b>		
Balance unspent at beginning of year	-	1 455 472
Current year receipts	1 000 000	761 000
Conditions met - transferred to revenue	-990 884	-1 608 294
VAT Portion transferred to revenue	-	-225 161
Payment made to Eskom	-	-383 017
Conditions still to be met - transferred to current liabilities	<b>9 116</b>	<b>-</b>
<b>20.6 National EPWP Grant</b>		
Balance unspent at beginning of year	-	-
Current year receipts	1 308 000	1 000 000
Conditions met - transferred to revenue	-1 308 000	-1 000 000
Conditions still to be met - transferred to current liabilities	-	-
<b>20.7 Provincial LIBRARY Grant</b>		
Balance unspent at beginning of year	115 001	80 003
Current year receipts	934 000	559 000
Conditions met - transferred to revenue	-729 881	-524 002
Conditions still to be met - transferred to current liabilities	<b>319 120</b>	<b>115 001</b>
<b>20.8 Namaqua District Municipality</b>		
Balance unspent at beginning of year		-
Current year receipts		-
Conditions met - transferred to revenue		-
Conditions still to be met - transferred to current liabilities	-	-
<b>20.9 Accelerated Infrastructure Programme - DWA</b>		
Balance unspent at beginning of year		
Current year receipts	3 428 272	14 460 621
Conditions met - transferred to revenue	-3 428 272	-12 684 755
VAT Portion transferred to revenue	-	-1 775 866
Conditions still to be met - transferred to current liabilities	-	-
<b>20.10 Regional Bulk Infrastructure Grant - DWA</b>		
Balance unspent at beginning of year		-
Current year receipts	7 500 107	5 052 232
Conditions met - transferred to revenue	-6 355 037	-4 431 782
VAT Portion transferred to revenue	-	-620 450
Conditions still to be met - transferred to current liabilities	<b>1 145 070</b>	<b>-</b>
<b>21 FINES</b>		
Court Fines	110 830	79 320
Library Fines	10 097	11 776
Traffic Fines	-	-
	<b>120 927</b>	<b>91 096</b>
<b>22 OTHER INCOME</b>		
Game Sales		-
Lost Materials	1 028	879
Photostats	7 477	7 397
Reduced Amperes	1 754	4 697
Sale of Stone and Gravel	321	80
<i>Sundry</i>	676 013	407 400
Auction	49 714	-
Library Staff Capacity	382 361	-
Water Affairs VAT	60 465	-
Coghsta		130 958
Insurance Claim - Nieuwoudtville line		110 962
Deduction - Councillor's		4 000
Other	183 473	161 480
Surplus Cash	-	1 104
Transaction Fees	-	1 768
	<b>686 593</b>	<b>423 326</b>

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

	2015 R	2014 R
<b>23 SERVICE CHARGES</b>		
Sale of Electricity	20 256 882	18 492 827
Sale of Water	7 235 057	6 359 759
Refuse Removal	4 797 232	4 315 179
Sewerage and Sanitation Charges	5 131 523	4 571 213
Other Service Charges	429 835	293 744
	<u>37 850 529</u>	<u>34 032 722</u>
LESS: Income Foregone	-3 849 152	-3 194 421
<b>Total Service Charges</b>	<b>34 001 376</b>	<b>30 838 301</b>

Income foregone relates to rebates given to Indigents.

<b>24 EMPLOYEE RELATED COSTS</b>		
Employee Related Costs - Salaries and Wages	21 777 194	18 498 516
Employee Related Costs - Company Contributions	4 536 452	4 194 221
Motor Vehicle Allowances	1 306 955	1 308 991
Housing Benefits and allowances	207 144	207 920
Performance Bonus paid		
Overtime Payments	1 219 899	1 099 729
<b>Total Employee Related Costs</b>	<b>29 047 644</b>	<b>25 309 376</b>

There were no advances outstanding to employees.

**Key Management Personnel****Remuneration of Key Management Personnel****Remuneration of Municipal Manager**

Annual remuneration	658 107	650 521
Performance Bonus	-	90 263
Car Allowance	58 000	96 000
Lump sum payments due to termination of Municipal Manager	913 952	
	<u>1 630 059</u>	<u>836 784</u>

**Municipal Manager Vacant during 2015: Acting Allowances**

Noël I van Stade	303 680	-
G.M.J. Lock	40 952	-
	<u>344 632</u>	<u>-</u>

**Remuneration of Individual Head of Departments: 2015**

	Chief Financial Officer	Infrastructure Services	Corporate Services	Social Services
Annual remuneration	706 326	276 016	630 474	385 685
13th Cheque				29 590
Performance Bonus				
Car Allowance	24 000	48 000	36 000	102 009
Contributions to UIF, Medical and Pension Funds				110 722
	<u>730 326</u>	<u>324 016</u>	<u>666 474</u>	<u>628 006</u>

**Acting Allowance paid during 2014/2015 due to vacancies and Leave**

J.R. van Wyk		79 001		
J.H. Langner	36 793			

**Remuneration of Individual Head of Departments: 2014**

	Chief Financial Officer	Infrastructure Services	Corporate Services	Social Services
Annual remuneration	632 051		183 686	363 108
13th Cheque				27 709
Performance Bonus				73 154
Car Allowance	36 000		12 000	102 009
Contributions to UIF, Medical and Pension Funds				105 050
	<u>668 051</u>	<u>-</u>	<u>195 686</u>	<u>671 030</u>

**Acting Allowance paid during 2013/2014 due to vacancies**

G.M.J. Lock			164 644	
G.M.J. Lock Performance Bonus Paid			17 460	
J.H. Langner Performance Bonus Paid	59 582			
J.R. van Wyk		158 002		

**25 REMUNERATION OF COUNCILLORS**

Full Time Mayor	504 572	476 012
Councillors	1 192 974	1 136 429
Data Card Allowance	32 400	32 400
Cell Allowance	187 812	187 812
Travel Allowance	571 849	539 481
	<u>2 489 607</u>	<u>2 372 134</u>

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

	2015 R	2014 R
<b>26 DEBT IMPAIRMENT</b>		
Receivables from Exchange and Non-Exchange Transactions	<b>9 449 147</b>	<b>4 814 880</b>
<b>27 FINANCE CHARGES</b>		
Long-Term Liabilities: Annuity Loan	32 080	59 087
Finance Leases	49 061	39 250
Interest Cost - Landfill Sites	485 136	441 032
Interest Cost - Employee Benefits	1 026 202	799 710
	<b>1 592 479</b>	<b>1 339 079</b>
<b>28 BULK PURCHASES</b>		
Electricity	13 911 720	14 944 550
Water	-12 982	72 232
	<b>13 898 737</b>	<b>15 016 782</b>
<b>29 GRANTS AND SUBSIDIES PAID</b>		
Donations Youth Development	-	61 500
Schools	-	27 100
Churches and Religious Bodies	164 969	149 088
Sport Development	-	8 700
	<b>164 969</b>	<b>246 388</b>
<b>30 GENERAL EXPENSES</b>		
Advertisements	92 545	36 673
Bargaining Council	12 177	11 411
Books and Periodicals	1 549	
Chemicals	2 026	
Cleansing	23 898	36 466
Communication / Media	0	2 042
Library expenses	729 881	443 261
Connection Materials	11 864	36 682
Deed Returns	16 214	13 772
Electricity	686 161	776 776
Entertainment & Receptions	9 989	8 804
MSIG Grant Expenditure	932 540	587 860
FMG Grant Expenditure	1 799 621	1 649 999
Household Expenditure	29 836	40 205
Legal Fees	424 112	671 560
License Fees - Financial Programmes	0	185 633
Lost Books and Records	5 500	6 339
Materials / Toxins	182 388	199 057
Middelpos	3 434	4 840
Medical And First Aid Expenses	26 903	13 025
Membership Fees	0	225 000
Pest Control	4 941	4 662
Postbox Rent	877	938
Postal Services	156 506	158 959
Printing and Stationery	164 474	163 733
Purifying	295 492	200 524
Refreshments	46 670	18 367
Refuse Bags / Containers	3 942	5 449
Rental Photocopiers	0	32 377
Rent - Plant and Vehicles	3 924 683	3 065 728
Sanitation	13 642	5 435
Special Programs	168 325	199 985
Subsistence and Travelling	811 017	686 652
Subsistence and Travelling Councillors	458 386	399 331
Sundries	2 362 089	1 935 781
Actuarial Loss	1 472 622	1 590 923
Food for Waste Programme		0
Expanded Works Programme	778 405	292 424
Safety for Mayor	40 000	0
Fire Nieuwoudtville	50 188	24 086
Other	20 874	28 348
Telephone	279 450	217 990
Telephone Rental Data Line	256 190	262 004
Tourism	9 997	8 047
Training	218 622	49 461
Traffic Signs	55 295	39 324
Transport	33 951	33 813
Uniforms and Protective Clothing	98 877	25 272
Water	-	272
Water Reducing Valves		1 084
Water Samples	139 460	210 749
<b>Financial Services</b>		
Bank Charges	138 790	141 367
External Audit Fees	1 251 223	976 105
Insurance - General	307 465	461 669
Insurance - W.C.A.	211 070	187 055
Skills Development Levy (Seta)	273 101	248 175
	<b>16 675 172</b>	<b>14 689 713</b>

HANTAM MUNICIPALITY  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

	2015 R	2014 R
<b>31 EMPLOYEE BENEFITS - TRANSFER TO AND FROM PROVISIONS</b>		
Leave Provision plus 13th Cheque Bonus	583 129	133 423
Contribution to Performance Bonuses	508 086	369 870
Contribution to Post Retirement	401 808	339 633
Contribution from Post Retirement	-343 572	-324 420
Contribution to Long Service Awards	131 707	121 023
Contribution from Long Service Awards	-	-
	<b>1 281 158</b>	<b>639 529</b>
<b>32 RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIONS</b>		
Surplus for the year	7 659 361	22 071 378
Adjustment for:		
Loss on disposal of property, plant and equipment	7 957	362 124
Proceeds on disposal of property plant and equipment	-192 533	
Depreciation	4 383 683	3 776 335
Contribution to provisions - non-current	3 106 151	2 748 020
Contributions to provisions - current	946 890	748 589
Contribution to bad debt provision		4 818 880
Actuarial Loss		
Investment Income	-457 648	-439 818
Finance Charges	81 141	98 337
<b>Operating surplus before working capital charges</b>	<b>15 535 002</b>	<b>34 183 845</b>
Decrease in Inventory	-21 754	-15 630
(Increase)/Decrease in Debtors	3 720 740	-783 213
(Increase)/Decrease in other Debtors	-348 790	-218 040
Increase/(Decrease) in conditional grants and receipts	1 360 143	-1 583 004
Increase/(Decrease) in Creditors	3 902 350	-3 028 880
Increase/(Decrease) in VAT	-711 342	-503 924
<b>Cash Generated by Operations</b>	<b>23 436 349</b>	<b>28 051 154</b>
<b>33 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE</b>		
<b>33.1 Fruitless and Wasteful Expenditure</b>		
Reconciliation of Fruitless and Wasteful Expenditure		
Opening Balance	10 320	1 120
Condoned or written off by Council	-10 320	
Fruitless and Wasteful expenditure for current year	886 426	9 200
<b>Fruitless and Wasteful expenditure awaiting condonement</b>	<b>886 426</b>	<b>10 320</b>
<b>Incident</b>	<b>Disciplinary Steps</b>	
Interest of R23 700 paid to the Auditor-General on the amount outstanding	None	
An amount of R822 726 paid to the previous municipal manager as a result of a settlement agreement	None	
An amount of R40 000 were paid for the security of the mayor without approval of the MEC and police report	None	
<b>2014 Incident</b>	<b>Disciplinary Steps</b>	
Guesthouse paid R800 and cancelled on short notice. No refund by owner	None	
An amount of R1 120.00 stolen by a casual worker out of the drawer of an official when pay-out is done.	None	
An amount of R9 200 paid to Elkuweru Guesthouse for training and the training was suspended by Nama-Khoi Municipality and guesthouse refuse to refund.	None	
<b>33.2 Irregular Expenditure</b>		
Reconciliation of Irregular Expenditure		
Opening Balance	766 642	7 768 634
Condoned or written off by Council	-766 642	-8 429 405
Irregular expenditure for current year	8 187 135	1 427 413
<b>Irregular expenditure awaiting condonement</b>	<b>8 187 135</b>	<b>766 642</b>
<i>(The Irregular listing of expenses is incomplete as it is still under investigation in the municipality)</i>		
<b>33.3 Deviations according to SCM Regulations</b>		
Reconciliation of Deviations		
Opening Balance	632 077	807 589
Condoned or written off by Council	-632 077	-1 480 458
Deviations for current year	2 374 457	1 304 946
<b>Deviations awaiting condonement</b>	<b>2 374 457</b>	<b>632 077</b>
<i>For list of Deviations and Irregular Expenditure - see App.E</i>		

HANTAM MUNICIPALITY  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

<b>33 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (continued)</b>	<b>2015</b>	<b>2014</b>
	<b>R</b>	<b>R</b>
<b>33.3 Unauthorised Expenditure</b>		
Reconciliation of Unauthorised Expenditure		
Opening Balance	2 026 673	774 031
Unauthorised expenditure current year - operating	2 267 899	2 026 673
Unauthorised expenditure current year - capital		-774 031
Condoned or written off by Council	-2 026 673	
<b>Unauthorised expenditure awaiting condonement</b>	<b>2 267 899</b>	<b>2 026 673</b>

<i>Incident</i>	<i>Disciplinary Steps</i>
An amount of R125 826 were paid for subsistence and travel in the case of the DA against the mayor.	None
Over expenditure of approved budget for Collection Costs with R56 563 due to the increase in pre-paid meters and increase in vendors.	None
Over expenditure of approved budget for Finance Charges with R161 222 because there was under budgeted for the interest part of the employee benefits due to new valuation	None
Over expenditure of approved budget for General Expenses with R1 752 663 due to actuarial losses of R1 472 622 and increase in vehicle costs due to water crisis in Loeriesfontein	None
Over expenditure of approved budget for Contracted Services with R75 215 due to security personnel appointed	None

<b>2014</b>	
Over expenditure of approved budget for Provision for Bad debts with R1 905 055 due to increase in debt and increase in Indigents in the new year.	None
Over expenditure of approved budget for Finance Charges with R74 528 because there was not budgeted for the interest part of the employee benefits	None
Over expenditure of approved budget for Loss on disposal of Assets with R47 090 due to not budget for and the revaluations of assets	None

**34 ADDITIONAL DISCLOSURES IN TERMS OF THE MFMA**

<b>34.1 Audit Fees</b>		
Opening Balance	986 519	-
Current Year audit fee	1 251 223	1 097 256
Amount paid current year	-746 378	-110 737
Amount paid previous year		
	<b>1 491 364</b>	<b>986 519</b>

The regulation of 1% is still in place.



## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

34 ADDITIONAL DISCLOSURES IN TERMS OF THE MFMA (Continued)		2015 R	2014 R
<b>34.2 VAT</b>			
Opening Balance		813 819	87 650
Output VAT		-6 407	-
Input VAT Operating		122 026	3 435
VAT Control Account		462 572	-142 882
Year-End Sundry VAT		235 628	227 097
Amounts received/Paid - previous years		-462 546	142 882
Amounts received - current year		-2 584 444	-3 147 449
Amount claimed - current year		2 584 444	3 543 231
Amount paid - current year		359 005	66 791
Corrections		854 817	120 714
		<b>1 565 095</b>	<b>813 819</b>
VAT Control Account		-62 006	462 572
Input VAT Operating		303 170	122 026
Input VAT Capital		93 398	-
Output VAT		-99	-6 407
Year -End Sundry VAT		12 096	235 628
		<b>346 559</b>	<b>813 819</b>
<b>34.3 PAYE and UIF and SDL</b>			
Opening Balance		-	-
Current year payroll deductions		4 083 057	3 587 967
Amount paid - current year		-4 083 057	-3 587 967
Amount paid - previous year		-	-
<b>Balance unpaid</b>		<b>-</b>	<b>-</b>
<b>34.4 Pension Fund and Medical Aid Deductions</b>			
Opening Balance		-	-
Current year payroll deductions		6 235 404	5 678 968
Amount paid - current year		-6 235 404	-5 678 968
Amount paid - previous year		-	-
<b>Balance unpaid</b>		<b>-</b>	<b>-</b>
<b>34.5 Councillor's arrear consumer accounts</b>			

## 30 June 2015

Councillor M.Esau/K.Esau	7 469	10	7 459
Mayor A.Fritz	4 518	111	4 407
Councillor R.Swartz	0	-	-
Councillor J.Swartz	1 218	1 218	-
Councillor F.Sterkse	1 384	1 060	324
Councillor H.Steenkamp	0	-	-
Councillor J.H.Wilschut	952	856	96
Councillor G.Opperman/J.J.Opperman	816	573	243
<b>Total Councillor arrear Consumer Accounts</b>	<b>16 357</b>	<b>3 828</b>	<b>12 529</b>

## 30 June 2014

Councillor G.J. Engelbrecht	0	0	-
Councillor M.Esau/K.Esau	8 586	7	8 579
Mayor A.Fritz	1 525	1 525	-
Councillor R.Swartz	0	-	-
Councillor J.Swartz	260	260	-
Councillor F.Sterkse	1 513	1 178	335
Councillor H.Steenkamp	708	708	-
Councillor J.H.Wilschut	825	800	25
Councillor G.Opperman/J.J.Opperman	3 457	3 214	243
<b>Total Councillor arrear Consumer Accounts</b>	<b>16 874</b>	<b>7 692</b>	<b>9 182</b>

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

	2015 R	2014 R
<b>35 CAPITAL COMMITMENTS</b>		
Commitments in respect of capital expenditure		
Approved and contracted for	<b>45 302 268</b>	<b>44 221 701</b>
Upgrading Sewer Network/Waste Water Treatment works	-	12 593 659
Water Purification Plant	-	-
Brandvlei Bulk Infrastructure Scheme	4 128 000	
Loeriesfontein Bulk Infrastructure Scheme	10 000 000	6 000 000
Nieuwoudville Rehabilitation of Dam	3 324 111	3 089 866
Nieuwoudville Bulk Water		
Calvinia New Cemetery	4 494 698	
Electrification of 207 Houses Loeriesfontein		1 000 000
Upgrading of Roads	23 355 459	21 538 176
	<b>45 302 268</b>	<b>44 221 701</b>
	<b>45 302 268</b>	<b>44 221 701</b>
This expenditure will be financed from:		
Government Grants	<b>45 302 268</b>	<b>44 221 701</b>
	<b>45 302 268</b>	<b>44 221 701</b>
<b>36 RETIREMENT BENEFIT INFORMATION</b>		
All employees contribute to the Cape Joint Municipal Pension Fund and SAMVU National Fund which is a defined contribution fund. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by employees are charged against expenditure on the basis of current service costs. Full actuarial valuations are performed at least every five years. The last valuation was done during 2013.		
<b>37 CONTINGENT LIABILITY</b>		
Legal Aid SA - Lamp post collapsed and fall on Charlton Matthys, a minor	2 000 000	2 000 000
Legal Aid SA - Deduction amount from Cllr. Wilschut's salary for non-attendance of meetings		
Nick Kotze - Claim for fire damage on farm	850 820	850 820
<b>LANDFILL SITES: NIEUWOUDVILLE AND MIDDELPOS</b>		
As no permits exists for these site a possible contingent liability could be originate of which the amount not be determined. Application submitted		
<b>SUSPENSION OF MUNICIPAL MANAGER</b>		
The suspension of the Municipal Manager may result in ending his contract and two years salary will be paid and legal costs that is unknown.		1 679 193
<b>JAN LOUW</b>		
Costs already incurred when council stopped the project	107 108	
<b>38 FINANCIAL RISK MANAGEMENT</b>		
<b>Financial Risk Management</b>		
The activities of the municipality expose it to a variety of financial risks, including market risk (comprising fair value interest rate risk, cash flow interest rate risk and price risk). Credit risk and liquidity risk. The municipality overall risk management programme focusses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance.		
<b>(a) Foreign exchange currency risk</b>		
The municipality does not engage in foreign currency transactions		
<b>(b) Interest Rate Risk</b>		
The municipality is exposed to interest rate risk due to the movements in long-term and short-term interest rates.		
The risk is managed on an ongoing basis.		
<b>(c) Credit risk</b>		
Credit risk is the risk that a counter party to a financial or non-financial asset will fail to discharge an obligation and cause the Municipality to incur financial loss.		
Credit risk arises mainly from cash and cash equivalent, instruments and deposits with banks and financial institutions, as well as credit exposures to consumer and grant debtors.		
For banks and financial institutions, only independently rated parties with a minimum rating of B+ are accepted. Grants are receivable from higher order levels of government. In the case of consumer debtors the municipality effectively has the right to terminate services to consumers but in practise this is difficult to apply. This increases the credit risk in respect of consumer debtors. The risk of non-payment is managed on an ongoing basis and where practical, services are terminated and procedures applied to recover outstanding amounts owing and an appropriate level of impairment provision for default is maintained.		

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

2015	2014
R	R

## 38 FINANCIAL RISK MANAGEMENT (continued)

## (d) Liquidity Risk

Liquidity risk is the risk that the municipality will encounter difficulty in raising funds to meet commitments associated with financial liabilities.

Prudent liquidity risk management includes maintaining sufficient cash and marketable securities, the availability of funding from an adequate amount of committed credit facilities.

The financial liabilities of the municipality are backed by appropriate assets and it has adequate liquid resources. The council monitors the cash projections and by ensuring that borrowing facilities are available to meet its cash requirements.

## (e) Other risks

Potential concentrations of credit risk and interest rate risk consist mainly of fixed deposit investments, long-term debtors, consumer debtors, short-term investment deposits and bank and cash balances.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well-established financial institutions of high credit standing. The credit exposure to any single counterparty is managed by setting transaction/exposure limits which are included in the municipality's investment policy. These limits are reviewed annually by the CFO and authorised by the Municipal Council

Consumer debtors comprise of a large number of ratepayers, dispersed across different sectors and geographical areas. Ongoing credit evaluations are performed on the financial conditions of these debtors. Consumer debtors are presented by net of an allowance for doubtful debt.

Long-Term Receivables and Other Debtors are individually evaluated at Balance Sheet date for impairment of discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment/discounting, where applicable.

The maximum credit and interest risk exposures in respect of the relevant financial instruments are as follows:

Short Term Investment Deposits	2 133 029	1 872 250
Receivables from Exchange Transactions	9 531 419	12 679 328
Bank and Cash Balances	1 200 662	486 811
<b>Maximum Credit and Interest Risk Exposures</b>	<b>12 865 110</b>	<b>15 038 389</b>

## 39 FINANCIAL INSTRUMENTS

## Consumer Debtors

Service Debtors	Loans and Receivables	11 537 182	12 381 947
Other Debtors	Loans and Receivables	2 585 850	1 252 714

## Other Debtors

Sundry debtors	Loans and Receivables	1 425 198	1 268 475
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## Short-Term Investment Deposits

Call deposits	At amortised cost	2 133 029	1 872 250
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## Bank Balances and Cash

Bank Balances and Cash	At amortised cost	1 199 162	2 357 561
Cash Floats and Advances		1 500	1 500

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

		2015 R	2014 R
<b>39 FINANCIAL INSTRUMENTS (continued)</b>			
<b>SUMMARY OF FINANCIAL ASSETS</b>			
<b>At amortised cost</b>			
Short-Term Investments		2 133 029	1 872 250
Bank Balances and Cash		1 199 162	485 311
Cash Floats and Advances		1 500	1 500
		<b>3 333 691</b>	<b>2 359 061</b>
<b>Loans and Receivables</b>			
Consumer debtors Services		11 537 182	12 381 947
Consumer debtors Other		2 585 850	1 252 714
Other Debtors Sundry Debtors		1 425 198	1 268 475
		<b>15 548 230</b>	<b>14 903 136</b>
<b>Total Financial Assets</b>		<b>18 881 921</b>	<b>17 262 197</b>
<b>Financial Liabilities</b>			
Financial Liabilities of the municipality are classified at amortised cost			
<b>Long-Term Liabilities</b>			
Annuity Loans At amortised cost		-	336 680
Lease Liability At amortised cost		78 388	247 425
<b>Consumer Deposits</b>			
Electricity and Water At amortised costs		631 708	584 542
<b>Payables</b>			
Trade payables At amortised costs		9 558 686	5 789 761
<b>Current portion of Long-Term Liabilities</b>			
Annuity Loans At amortised costs		336 680	554 874
Lease Liability At amortised costs		169 037	146 689
		<b>10 774 499</b>	<b>7 659 971</b>

**40 EVENTS AFTER REPORTING DATE**

The Municipality is not aware of any events that happened after the reporting date that should have an influence on the financial statements

**41 PRIVATE PUBLIC PARTNERSHIPS**

None

**42 RELATED PARTIES**

Key Management and Councillors receive and pay for services on the same terms and conditions as other ratepayers/residents.

**42.1 Related Parties Transactions**

	Rates	Services	Other	Outstanding
<b>Year ended 30 June 2015</b>				
Councillors	12 515	62 345	1 862	19 275
Municipal Manager and Senior Management	6 853	19 630	1 003	7 495
	<b>19 368</b>	<b>81 975</b>	<b>2 865</b>	<b>26 770</b>
<b>Year ended 30 June 2014</b>				
Councillors	11 248	59 373	2 507	23 272
Municipal Manager and Senior Management	12 713	37 711	2 212	8 080
	<b>23 961</b>	<b>97 084</b>	<b>4 719</b>	<b>31 352</b>

The Rates, service charges and other charges are in accordance with approved tariffs that were advertised to the public. No bad debt expenses have been recognised in respect of amounts owing by related parties.

	2015 R	2014 R
<b>Awards to close family members</b>		
Jo's Catering Services	129 270	80 124
A & J Sound		7 000
<i>Council have incurred expenses for services rendered by Jo's Catering Services who is the brother of Mayor A.F.Fritz. Jo's Catering Services had declared his interest. Council have incurred expenses for services rendered by A&amp;J Sound who is a personnel member.</i>		

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

2015  
R

2014  
R

## 42 RELATED PARTIES (continued)

## 42.2 Compensation of key management personnel

The compensation of key management personnel is set out in note 25 to the Annual Financial Statements.

## 43 BUDGET COMPARISONS

2015	2015	2015	2015
Actual	Budget	Variance	Variance %
<b>REVENUE</b>			
Property rates	6 825 834	6 822 580	-3 254
Service charges	37 850 529	38 818 257	967 728
Rental of facilities and equipment	146 209	756 420	610 211
Interest earned - external investments	457 648	400 000	-57 648
Interest earned - outstanding debtors	1 377 008	1 410 542	33 534
Fines	120 927	48 000	-72 927
Licences and permits	1 325 844	1 413 300	87 456
Government grants and subsidies - Operating	25 336 042	25 542 000	205 958
Government grants and subsidies - Capital	20 727 194	-	-20 727 194
Other income	686 593	48 482	-638 111
Profit on sale of assets	184 576	-	-184 576
Public contributions, donated/contributed	-	-	-
LESS: Income Foregone	-4 462 390	-611 397	3 850 993
<b>Total Revenue</b>	<b>90 576 015</b>	<b>74 648 184</b>	<b>-15 927 831</b>
<b>EXPENDITURE</b>			
Employee related costs	29 047 644	29 728 318	680 674
Remuneration of Councillors	2 489 607	2 590 045	100 438
Bad debts	9 449 147	3 527 745	-5 921 402
Collection costs	506 563	450 000	-56 563
Depreciation	4 383 683	4 315 256	-68 427
Repairs and maintenance	2 813 579	3 127 020	313 441
Finance Charges	1 592 479	1 431 257	-161 222
Bulk purchases	13 898 737	18 956 000	5 057 263
Contracted services	613 915	538 700	-75 215
Grants and subsidies paid	164 969	164 970	1
General expenses - other	16 675 172	14 922 509	-1 752 663
Provision - Post employment benefits	1 281 158	948 500	-332 658
Loss on disposal of property, plant and equipment	-	-	0
<b>Total Expenditure</b>	<b>82 916 653</b>	<b>80 700 320</b>	<b>-2 216 333</b>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>7 659 361</b>	<b>-6 052 136</b>	<b>-13 711 498</b>

## Details of material variances

## Revenue

External Investments- R57 648 (14.41%)  
Interest Outstanding Debtors - R302 358 (29.64%)  
Fines - R72 927 (151.93%)  
Other Income - R731 578 (1508.97%)  
Income Foregone - R3 850 993 (629.87%)

## Expenditure

Bad Debt Impairment - R5 921 402(167.85%)  
Collection Costs - R56 563 (12.57%)  
Finance Charges - R161 222 (11.26%)  
General Expenses - R1 752 663 (11.75%)  
  
Provision Employment Benefits - R332 658 (35.07%)  
Contracted Services - R75 215 (13.96%)  
Depreciation - R68 427 (1.59%)

Transfers and Surplus Cash Invest during year  
Increase in Outstanding Debtors  
Recognition of fines  
Transfer of VAT on Conditional Grants to Income  
Free Basic Services included in Service Charges

Over Provision previous years and increase in Indigents  
Increase in pre-paid vendors and pre-paid meters installed  
Actuarial Valuations  
Actuarial Loss of R1 427 622 and increase in vehicle costs due to water crisis in Loeriesfontein  
Actuarial Valuations  
Security personnel  
New infrastructure assets

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

43 BUDGET COMPARISONS (continued)  
2014

	2014 Actual	2014 Budget	2014 Variance	2014 Variance %
<b>REVENUE</b>				
Property rates	6 079 573	6 234 686	155 113	2.49
Service charges	34 032 722	35 035 336	1 002 614	2.86
Rental of facilities and equipment	151 989	149 200	-2 789	-1.87
Interest earned - external investments	439 818	250 000	-189 818	-75.93
Interest earned - outstanding debtors	1 322 358	1 020 000	-302 358	-29.64
Fines	91 096	46 500	-44 596	-95.91
Licences and permits	1 388 551	1 384 600	-3 951	-0.29
Government grants and subsidies - Operating	28 383 573	24 411 000	-3 972 573	-16.27
Government grants and subsidies - Capital	25 167 484	-	-25 167 484	-
Other income	423 326	403 873	-19 453	-4.82
Gain on Fair Value Adjustments	145 289	-	-145 289	-
Public contributions, donated/contributed	-	-	-	0.00
LESS: Income Foregone	-3 594 594	-542 550	3 052 044	-562.54
<b>Total Revenue</b>	<b>94 031 185</b>	<b>68 392 645</b>	<b>-25 638 540</b>	
<b>EXPENDITURE</b>				
Employee related costs	25 309 376	25 617 585	308 209	1.20
Remuneration of Councillors	2 372 134	2 398 185	26 051	1.09
Bad debts	4 818 880	2 913 825	-1 905 055	-65.38
Collection costs	372 360	372 360	0	0.00
Depreciation	3 776 335	4 513 435	737 100	16.33
Repairs and maintenance	2 802 980	3 668 318	865 338	23.59
Finance Charges	1 339 079	1 264 551	-74 528	-5.89
Bulk purchases	15 016 782	17 629 950	2 613 168	14.82
Contracted services	529 162	543 060	13 898	2.56
Grants and subsidies paid	246 388	247 888	1 500	0.61
General expenses - other	14 689 713	14 889 614	199 901	1.34
Provision - Post employment benefits	639 529	801 656	162 127	20.22
Loss on disposal of property, plant and equipment	47 090	-	-47 090	-
<b>Total Expenditure</b>	<b>71 959 808</b>	<b>74 860 427</b>	<b>2 900 619</b>	
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>22 071 377</b>	<b>-6 467 782</b>	<b>-28 539 159</b>	

Details of material variances**Revenue**

External Investments- R189 818 (75.93%)  
Interest Outstanding Debtors - R302 358 (29.64%)  
Fines - R21 291 (45.79%)  
Other Income - R4 149 403 (1027.35%)  
Income Foregone - R3 052 044 (562.54%)

Transfers and Surplus Cash Invest during year  
Increase in Outstanding Debtors  
Increase in Fines receive from Dept.of Justice  
Transfer of VAT on Conditional Grants to Income  
Free Basic Services included in Service Charges

**Expenditure**

Bad Debt Impairment - R1 905 055 (65.38%)  
Provision - Employee Costs - R162 127 (20.22%)

Over Provision previous years and increase in Indigents  
Over Budget for benefits.

## HANTAM MUNICIPALITY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

		2015	2014
		R	R
<b>43 BUDGET COMPARISONS (continued)</b>			
<b>43.1 Reconciliation of Budget surplus/(deficit) with the surplus/(deficit) in the statement of financial performance</b>			
Net surplus per the statement of financial performance		7 659 361	22 071 377
- Deficit on the sale of assets		-	47 090
- Gain on Fair Value Adjustments		-184 576	-145 289
- Government Grants used for property, plant and equipment		-20 727 194	-25 167 484
		-13 252 408	-3 194 307
- Other adjustments		-7 200 272	3 273 475
Budget Surplus - revenue		-4 983 939	1 495 054
Budget overspending - expenditure		2 216 333	-1 778 421
<b>Net deficit per approved budget</b>		<b>-6 052 136</b>	<b>-6 467 782</b>

<b>44 MATERIAL LOSSES</b>			
The following material distribution losses incurred during the year:			
Water (%)		17.05	16.90
Water Rand Value		1 799 592	1 382 834
Electricity (%)		16.70	17.90
Electricity Rand Value		2 872 482	3 235 378

<b>45 CORRECTION OF ERROR</b>			
During the year ended 30 June 2014 and previous years, PPE and other assets were incorrectly recognised.			
The comparative amount has been restated as follows:			
<b>Loss on disposal of property, plant and equipment</b>			8 028 083
Net effect on surplus/(deficit) for the year			
<b>Revaluation of property, plant and equipment</b>			
Historical costs written off			-14 588 253
Less: reversal of write off's			2 262 837
Less: Correction of opening balance landfill sites			491 544
Offset Depreciation - revaluations			-3 491 663
Depreciation on Heritage assets			-98 807
Correction of assets			-49 378
		-	-15 473 720
Net effect on Accumulated surplus opening balance		-	-7 445 637
<b>Revaluation of property, plant and equipment</b>			
Net effect on Statement of Financial Position - Revaluation Reserve			4 249 523

## 46 NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

BUDGET SUMMARY					2014/2015		
	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Original Budget
	1	2	3	4	5	6	8
<b>Financial Performance</b>							
Property Rates	6 261 350	50 167	6 211 183	6 825 834	-	-6 825 834	99.22
Service Charges	38 074 219	-744 038	38 818 257	34 001 377	-	-34 001 377	481.95
Investment revenue	1 330 000	-480 542	1 810 542	1 834 656	-	-1 834 656	310.56
Transfers recognised - operational	25 542 000	0	25 542 000	25 336 042	-	-25 336 042	99.19
Other own revenue	8 865 157	6 598 955	2 266 202	2 464 149	-	-2 464 149	378.16
<b>Total Revenue (excl. capital transfers and contributions)</b>	<b>80 072 726</b>	<b>5 424 542</b>	<b>74 648 184</b>	<b>70 462 058</b>	<b>-</b>	<b>-70 462 058</b>	<b>1 369.09</b>
Employee costs	27 405 458	-2 322 860	29 728 318	29 047 644	-	-29 047 644	105.99
Remuneration of councillors	2 590 045	0	2 590 045	2 489 607	-	-2 489 607	96.12
Debt impairment	4 777 745	1 250 000	3 527 745	9 449 147	3 527 745	-9 449 147	197.77
Depreciation and asset impairment	4 484 015	168 759	4 315 256	4 383 683	-	-4 383 683	97.76
Finance charges	1 528 032	96 775	1 431 257	1 592 479	1 431 257	-1 592 479	104.22
Materials and bulk purchases	18 956 000	0	18 956 000	13 898 737	-	-13 898 737	73.32
Transfers and Grants	159 530	-5 440	164 970	164 969	-	-164 969	103.41
Other expenditure	19 791 133	-195 596	19 986 729	21 890 387	-	-21 890 387	305.52
<b>Total Expenditure</b>	<b>79 691 958</b>	<b>-1 008 362</b>	<b>80 700 320</b>	<b>82 916 653</b>	<b>4 959 002</b>	<b>-82 916 653</b>	<b>1 084.12</b>
<b>Surplus/(Deficit)</b>	<b>380 768</b>	<b>6 432 904</b>	<b>-6 052 136</b>	<b>-12 454 595</b>	<b>-4 959 002</b>	<b>12 454 595</b>	<b>284.97</b>
Transfers recognised - capital	11 753 000	-6 400 000	18 153 000	20 727 194	-	-20 727 194	176.36
<b>Surplus/(Deficit) after capital transfers</b>	<b>12 133 768</b>	<b>32 904</b>	<b>12 100 864</b>	<b>8 272 599</b>	<b>-4 959 002</b>	<b>33 181 789</b>	<b>108.61</b>
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>							
Transfers recognised - capital	17 753 000	-3 994 100	21 747 100	20 228 894	-	-20 228 894	113.95
Public contributions & donations	-	0	-	-	-	-	-
Borrowing	1 500 000	0	1 500 000	-	-	-	-
Internally generated funds	115 000	-1 823 500	1 938 500	2 147 466	-	-2 147 466	1 867.36
<b>Total sources of capital funds</b>	<b>19 368 000</b>	<b>-5 817 600</b>	<b>25 185 600</b>	<b>22 376 360</b>	<b>-</b>	<b>-22 376 360</b>	<b>1 981.31</b>
<b>Cash flows</b>							
Net cash from (used) operating	18 908 838	-2 046 659	20 955 497	23 812 856	-	-23 812 856	530.93
Net cash from (used) investing	-19 368 000	5 314 176	-21 994 176	-22 183 829	-	22 183 829	-
Net cash from (used) financing	558 790	0	558 790	-654 398	-	654 398	-
<b>Cash/cash equivalents at the year end</b>	<b>-616 914</b>	<b>2 064 164</b>	<b>6 922</b>	<b>3 333 691</b>	<b>-</b>	<b>-974 629</b>	<b>-</b>

Reconciliation of Budgeted Financial Performance (Standard Classification)					2014/2015		
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Original Budget
	1	2	3	4	5	6	8
<b>Revenue - Standard</b>							
<b>Governance and administration</b>	<b>32 310 980</b>	<b>7 991 006</b>	<b>24 319 974</b>	<b>23 851 012</b>	-	<b>-23 851 012</b>	<b>203</b>
Executive and council	8 155 587	6 482 056	1 673 531	1 672 108		-1 672 108	21
Budget and treasury office	11 466 141	2 038 458	9 427 683	9 444 630		-9 444 630	82
Corporate services	12 689 252	-529 508	13 218 760	12 734 274		-12 734 274	100
<b>Community and public service</b>	<b>1 999 250</b>	<b>617 235</b>	<b>1 382 015</b>	<b>1 669 534</b>	-	<b>-1 669 534</b>	<b>409</b>
Community and social service	1 865 250	838 900	1 026 350	1 207 980		-1 207 980	65
Sport and recreation	134 000	-221 665	355 665	461 554		-461 554	344
Public Safety	-	-	-	-		-	-
Housing	-	-	-	-		-	-
Health	-	-	-	-		-	-
<b>Economic and environmental services</b>	<b>1 582 700</b>	<b>-100 152</b>	<b>1 682 852</b>	<b>1 693 833</b>	-	<b>-1 693 833</b>	<b>225</b>
Planning and development	-	-	-	-		-	-
Road transport	1 545 000	-109 552	1 654 552	1 649 322		-1 649 322	107
Environmental protection	37 700	9 400	28 300	44 511		-44 511	118
<b>Trading services</b>	<b>51 344 664</b>	<b>4 081 421</b>	<b>47 263 243</b>	<b>63 173 637</b>	-	<b>-63 173 637</b>	<b>642</b>
Electricity	27 725 536	2 581 841	25 143 695	24 642 822		-24 642 822	89
Water	11 408 128	1 529 922	9 878 206	15 108 875		-15 108 875	132
Waste water management	5 214 190	-2 800	5 216 990	17 486 957		-17 486 957	335
Waste management	6 996 810	-27 542	7 024 352	5 934 983		-5 934 983	85
Other	-	-	-	188 000		-	-
<b>Total Revenue - Standard</b>	<b>87 237 594</b>	<b>12 589 510</b>	<b>74 648 084</b>	<b>90 576 016</b>	-	<b>-90 388 016</b>	<b>1 479</b>
<b>Expenditure - Standard</b>							
<b>Governance and administration</b>	<b>22 976 541</b>	<b>-284 403</b>	<b>23 260 944</b>	<b>25 547 053</b>	-	<b>-25 547 053</b>	<b>338</b>
Executive and council	7 332 441	-1 947 986	9 280 427	12 616 226		-12 616 226	172
Budget and treasury office	8 285 581	1 460 467	6 825 114	6 359 055		-6 359 055	77
Corporate services	7 358 519	203 116	7 155 403	6 571 772		-6 571 772	89
<b>Community and public service</b>	<b>3 718 732</b>	<b>165 174</b>	<b>3 553 558</b>	<b>3 525 854</b>	-	<b>-3 525 854</b>	<b>264</b>
Community and social service	2 522 894	201 466	2 321 428	2 384 523		-2 384 523	95
Sport and recreation	1 100 077	-62 181	1 162 258	1 072 665		-1 072 665	98
Public Safety	95 761	25 889	69 872	68 666		-68 666	72
Housing	-	-	-	-		-	-
Health	-	-	-	-		-	-
<b>Economic and environmental services</b>	<b>7 467 799</b>	<b>1 017 464</b>	<b>6 450 335</b>	<b>6 693 546</b>	-	<b>-6 693 546</b>	<b>242</b>
Planning and development	513 411	96 002	417 409	411 927		-411 927	80
Road transport	6 739 369	883 333	5 856 036	6 128 913		-6 128 913	91
Environmental protection	215 019	38 129	176 890	152 706		-152 706	71
<b>Trading services</b>	<b>54 266 929</b>	<b>7 366 604</b>	<b>46 900 325</b>	<b>46 651 185</b>	-	<b>-46 651 185</b>	<b>389</b>
Electricity	30 574 099	4 884 520	25 689 579	20 448 261		-20 448 261	67
Water	10 079 077	1 219 913	8 859 164	10 659 674		-10 659 674	106
Waste water management	5 012 662	1 156 429	3 856 233	4 319 623		-4 319 623	86
Waste management	8 601 091	105 742	8 495 349	11 223 627		-11 223 627	130
Other	836 247	301 089	535 158	499 015		-499 015	60
<b>Total Expenditure - Standard</b>	<b>89 266 248</b>	<b>8 565 928</b>	<b>80 700 320</b>	<b>82 916 653</b>	-	<b>-82 916 653</b>	<b>1 293</b>
<b>Surplus/(Deficit) for the year</b>	<b>-2 028 654</b>	<b>4 023 582</b>	<b>-6 052 236</b>	<b>7 659 363</b>	-	<b>-7 471 363</b>	<b>186</b>

Reconciliation of Budgeted Financial Performance (Municipal vote)					2014/2015		
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Original Budget
	1	2	3	4	5	6	8
<b>Revenue by Vote</b>							
Executive and council	8 155 587	6 482 056	1 673 531	1 672 108	-	-1 672 108	21
Budget and treasury office	11 466 141	2 038 458	9 427 683	9 444 630	-	-9 444 630	82
Corporate services	12 689 252	-529 508	13 218 760	12 734 274	-	-12 734 274	100
Community and social service	1 865 250	838 900	1 026 350	1 207 980	-	-1 207 980	65
Sport and recreation	134 000	-221 665	355 665	461 554	-	-461 554	344
Public Safety	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Planning and development	-	-	-	-	-	-	-
Road transport	1 545 000	-109 552	1 654 552	1 649 322	-	-1 649 322	107
Environmental protection	37 700	9 400	28 300	44 511	-	-44 511	118
Electricity	27 725 536	2 581 841	25 143 695	24 642 822	-	-24 642 822	89
Water	11 408 128	1 529 922	9 878 206	15 108 875	-	-15 108 875	132
Waste water management	5 214 190	-2 800	5 216 990	17 486 957	-	-17 486 957	335
Waste management	6 996 810	-27 542	7 024 352	5 934 983	-	-5 934 983	85
Other	-	-	-	188 000	-	-	-
<b>Total Revenue by Vote</b>	<b>87 237 594</b>	<b>12 589 510</b>	<b>74 648 084</b>	<b>90 576 016</b>	-	<b>-90 388 016</b>	<b>1 479</b>
<b>Expenditure by Vote</b>							
Executive and council	7 332 441	-1 947 986	9 280 427	12 616 226	-	-12 616 226	172
Budget and treasury office	8 285 581	1 460 467	6 825 114	6 359 055	-	-6 359 055	77
Corporate services	7 358 519	203 116	7 155 403	6 571 772	-	-6 571 772	89
Community and social service	2 522 894	201 466	2 321 428	2 384 523	-	-2 384 523	95
Sport and recreation	1 100 077	-62 181	1 162 258	1 072 665	-	-1 072 665	98
Public Safety	95 761	25 889	69 872	68 666	-	-68 666	72
Housing	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Planning and development	513 411	96 002	417 409	411 927	-	-411 927	80
Road transport	6 739 369	883 333	5 856 036	6 128 913	-	-6 128 913	91
Environmental protection	215 019	38 129	176 890	152 706	-	-152 706	71
Electricity	30 574 099	4 884 520	25 689 579	20 448 261	-	-20 448 261	67
Water	10 079 077	1 219 913	8 859 164	10 659 674	-	-10 659 674	106
Waste water management	5 012 662	1 156 429	3 856 233	4 319 623	-	-4 319 623	86
Waste management	8 601 091	105 742	8 495 349	11 223 627	-	-11 223 627	130
Other	836 247	301 089	535 158	499 015	-	-499 015	60
<b>Total Expenditure by Vote</b>	<b>89 266 248</b>	<b>8 565 928</b>	<b>80 700 320</b>	<b>82 916 653</b>	-	<b>-82 916 653</b>	<b>1 293</b>
<b>Surplus/(Deficit) for the year</b>	<b>-2 028 654</b>	<b>4 023 582</b>	<b>-6 052 236</b>	<b>7 659 363</b>	-	<b>-7 471 363</b>	<b>186</b>



Reconciliation of Budgeted Financial Performance (revenue and expenditure)					2014/2015			64
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Original Budget	
	1	2	3	4	5	6	8	
<b>Revenue By Source</b>								
Property Rates	6 261 350	50 167	6 211 183	6 825 834		-6 825 834	99.22	
Service Charges - Electricity	20 717 126	-407 172	21 124 298	19 676 225		-19 676 225	94.98	
Service Charges - Water	7 805 748	396 287	7 409 461	6 064 364		-6 064 364	77.69	
Services Charges - Sanitation	4 502 035	-654 178	5 156 213	4 164 207		-4 164 207	92.50	
Service Charges - Refuse	4 741 060	-48 560	4 789 620	3 666 746		-3 666 746	77.34	
Service Charges - Other	308 250	-30 415	338 665	429 835		-429 835	139.44	
Rental of Facilities	756 970	550	756 420	146 209		-146 209	19.32	
Interest - Investments	250 000	-150 000	400 000	457 648		-457 648	183.06	
Interest - Outstanding Debtors	1 080 000	-330 542	1 410 542	1 377 008		-1 377 008	127.50	
Fines	48 000	0	48 000	120 927		-120 927	251.93	
Licences and Permits	1 413 300	0	1 413 300	1 325 844		-1 325 844	93.81	
Transfers Recognised - Operat.	25 542 000	0	25 542 000	25 336 042		-25 336 042	99.19	
Other Revenue	6 646 887	6 598 405	48 482	871 169		-871 169	13.11	
Gains on disposal of PPE	-	-	-	-		-		
<b>Total Revenue (excluding capital transfers)</b>	<b>80 072 726</b>	<b>5 424 542</b>	<b>74 648 184</b>	<b>70 462 058</b>	<b>-</b>	<b>-70 462 058</b>	<b>1 369</b>	
<b>Expenditure by Type</b>								
Employees Related Costs	27 405 458	-2 322 860	29 728 318	29 047 644		-29 047 644	105.99	
Remuneration of Councillors	2 590 045	0	2 590 045	2 489 607		-2 489 607	96.12	
Debt Impairment	4 777 745	1 250 000	3 527 745	9 449 147	3 527 745	-9 449 147	197.77	
Depreciation and asset impairment	4 484 015	168 759	4 315 256	4 383 683		-4 383 683	97.76	
Finance Charges	1 528 032	96 775	1 431 257	1 592 479	1 431 257	-1 592 479	104.22	
Bulk Purchases	18 956 000	0	18 956 000	13 898 737		-13 898 737	73.32	
Other Materials	3 757 920	630 900	3 127 020	2 813 579		-2 813 579	74.87	
Contractes Services	551 120	12 420	538 700	613 915		-613 915	111.39	
Transfers and Grants	159 530	-5 440	164 970	164 969		-164 969	103.41	
Other Expenditure	15 482 093	-838 916	16 321 009	18 462 893		-18 462 893	119.25	
Loss on disposal of PPE	-	-	-	-		-		
<b>Total Expenditure</b>	<b>79 691 958</b>	<b>-1 008 362</b>	<b>80 700 320</b>	<b>82 916 653</b>	<b>4 959 002</b>	<b>-82 916 653</b>	<b>1 084</b>	
<b>Surplus/(deficit)</b>	<b>380 768</b>	<b>6 432 904</b>	<b>-6 052 136</b>	<b>-12 454 595</b>	<b>-4 959 002</b>	<b>12 454 595</b>	<b>285</b>	
Transfers recognised - Capital	11 753 000	-6 400 000	18 153 000	20 727 194		-20 727 194	176.36	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>12 133 768</b>	<b>32 904</b>	<b>-24 205 136</b>	<b>8 272 599</b>	<b>-4 959 002</b>	<b>33 181 789</b>	<b>109</b>	

Reconciliation of Budgeted Capital Expenditure (expenditure by vote, standard classification and funding)					2014/2015		
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Original Budget
	1	2	3	4	5	6	8
<b>Single year expenditure</b>							
Executive and council						0	
Budget and treasury office						-868 909	
Corporate services		24 400	24 400	868 909		-	
Community and social service			-	-		-	
Sport and recreation			-	-		-	
Public Safety			-	-		-	
Housing			-	-		-	
Health			-	-		-	
Planning and development			-	-		-	
Road transport		1 369 500	1 369 500	1 267 557		-1 267 557	
Environmental protection			-	-		-	
Electricity	1 000 000		1 000 000	990 884		-990 884	99.09
Water	6 850 000	-729 700	7 579 700	5 740 103		-5 740 103	83.80
Waste water management	10 003 000	-3 450 000	13 453 000	13 508 907		-13 508 907	135.05
Waste management			-	-		-	
Other	1 515 000	-244 000	1 759 000			0	
<b>Capital single year expenditure</b>	<b>19 368 000</b>	<b>-3 029 800</b>	<b>25 185 600</b>	<b>22 376 360</b>	<b>-</b>	<b>-22 376 360</b>	<b>318</b>
<b>Total Capital Expenditure - Vote</b>	<b>19 368 000</b>	<b>-3 029 800</b>	<b>25 185 600</b>	<b>22 376 360</b>	<b>-</b>	<b>-22 376 360</b>	<b>318</b>
<b>Capital Expenditure - Standard</b>							
<b>Governance and administration</b>	<b>0</b>	<b>24 400</b>	<b>24 400</b>	<b>868 909</b>	<b>-</b>	<b>-868 909</b>	<b>0</b>
Executive and council						0	
Budget and treasury office						-868 909	
Corporate services		24 400	24 400	868 909		-	
<b>Community and public service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
Community and social service							
Sport and recreation							
Public Safety							
Housing							
Health							
<b>Economic and environmental services</b>	<b>0</b>	<b>1 369 500</b>	<b>1 369 500</b>	<b>1 267 557</b>	<b>-</b>	<b>-1 267 557</b>	<b>0</b>
Planning and development							
Road transport		1 369 500	1 369 500	1 267 557		-1 267 557	
Environmental protection							
<b>Trading services</b>	<b>17 853 000</b>	<b>-4 179 700</b>	<b>22 032 700</b>	<b>20 239 894</b>	<b>-</b>	<b>-20 239 894</b>	<b>318</b>
Electricity	1 000 000		1 000 000	990 884		-990 884	99.09
Water	6 850 000	-729 700	7 579 700	5 740 103		-5 740 103	83.80
Waste water management	10 003 000	-3 450 000	13 453 000	13 508 907		-13 508 907	135.05
Waste management			-	-		-	
Other	1 515 000	-244 000	1 759 000			0	
<b>Total Capital Expenditure - Standard</b>	<b>19 368 000</b>	<b>-3 029 800</b>	<b>25 185 600</b>	<b>22 376 360</b>	<b>-</b>	<b>-22 376 360</b>	<b>318</b>
<b>Funded by:</b>							
National Government	17 753 000	-3 994 100	21 747 100	20 228 894		-20 228 894	113.95
Provincial Government							
District Municipality							
Other transfers and grants							
<b>Transfers recognised - capital</b>	<b>17 753 000</b>	<b>-3 994 100</b>	<b>21 747 100</b>	<b>20 228 894</b>	<b>-</b>	<b>-20 228 894</b>	<b>113.95</b>
<b>Public contributions &amp; Donations</b>							
<b>Borrowing</b>	<b>1 500 000</b>		<b>1 500 000</b>			<b>0</b>	
<b>Internally generated funds</b>	<b>115 000</b>	<b>-1 823 500</b>	<b>1 938 500</b>	<b>2 147 466</b>		<b>-2 147 466</b>	<b>1 867.36</b>
<b>Total Capital funding</b>	<b>19 368 000</b>	<b>-5 817 600</b>	<b>25 185 600</b>	<b>22 376 360</b>	<b>-</b>	<b>-22 376 360</b>	<b>1 981</b>

Reconciliation of Budgeted Cash Flows					2014/2015			65
	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Original Budget	
Description	1	2	3	4	5	6	8	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Ratepayers and other	40 222 751	-590 703	40 813 454	48 602 647		-48 602 647	120.83	
Government - operating	25 542 000	0	25 542 000	25 336 042		-25 336 042	99.19	
Government - Capital	17 753 000	-3 800 000	21 553 000	20 727 194		-20 727 194	116.75	
Interest	1 146 400	0	1 146 400	457 648		-457 648	39.92	
Dividends						-		
<b>Payments</b>						-		
Suppliers and employees	-65 577 397	2 440 819	-68 018 216	-71 229 534		71 229 534	108.62	
Finance charges	-177 916	-96 775	-81 141	-81 141		81 141	45.61	
Transfers and Grants			-			0		
<b>NET CASH FROM (USED) OPERATING ACTIVITIES</b>	<b>18 908 838</b>	<b>-2 046 659</b>	<b>20 955 497</b>	<b>23 812 856</b>	-	<b>-23 812 856</b>	<b>531</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE		1 344 000	1 344 000	192 533		-192 533		
Decrease(increase) in non-current debtors								
Decrease(increase) in non-current receivables								
Decrease(increase) in non-current investments								
<b>Payments</b>								
Capital assets	-19 368 000	3 970 176	-23 338 176	-22 376 362		22 376 362		
<b>NET CASH FROM (USED) INVESTING ACTIVITIES</b>	<b>-19 368 000</b>	<b>5 314 176</b>	<b>-21 994 176</b>	<b>-22 183 829</b>	-	<b>22 183 829</b>	<b>0</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans								
Borrowing long term/refinancing	1 500 000		1 500 000	0		0		
Increase (decrease) in consumer deposits	20 000		20 000	47 166		-47 166	235.83	
<b>Payments</b>								
Repayment of borrowing	-961 210		-961 210	-701 564		701 564	72.99	
<b>NET CASH FROM (USED) FINANCING ACTIVITIES</b>	<b>558 790</b>	<b>0</b>	<b>558 790</b>	<b>-654 398</b>	-	<b>654 398</b>	<b>309</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>99 628</b>	<b>3 267 517</b>	<b>-479 889</b>	<b>974 629</b>	-	<b>-974 629</b>	<b>840</b>	
Cash/cash equivalents at the year begin:	-716 542	-1 203 353	486 811	2 359 062				
Cash/cash equivalents at the year end:	-616 914	2 064 164	6 922	3 333 691	-	-974 629	840	

The municipality use the incremental budget method and is based on the understanding that the budget will reflect line-items within each class of expenditure and such line-items will be grouped into budget votes, where the votes will present the principal functions.

The changes between the approved and the final budget are a consequence of reallocations and provision made for expenditure incurred which was not initially budgeted for.

30 June 2015

Reconciliation of Carrying Value	Land and Buildings	Infrastructure	Community	Other	Total
	R	R	R	R	R
<b>Carrying values at 1 July 2014</b>	<b>7 540 991</b>	<b>83 112 437</b>	<b>5 078 203</b>	<b>10 906 381</b>	<b>106 638 012</b>
Cost	7 625 740	101 986 733	7 098 672	22 779 012	139 490 157
Correction of error					-
Revaluation					-
Accumulated depreciation	-84 749	-18 874 296	-2 020 469	-11 872 631	-32 852 145
-Cost	-84 749	-18 874 296	-2 020 469	-11 872 631	-32 852 145
-Revaluation	-	-	-	-	-
Acquisitions		5 925 275		374 844	6 300 119
Capital under Construction		16 076 242			16 076 242
Increases/decreases in Transfers/Disposal					-
Depreciation	-84 430	-2 684 843	-312 841	-1 301 559	-4 383 673
- based on Cost	-84 430	-2 684 843	-312 841	-1 301 559	-4 383 673
- based on Revaluation					-
Carrying value of disposals	-	-		-7 956	-7 956
Cost/revaluation					-
Accumulated depreciation			-	-	-
Impairment losses					-
Other movements	-				-
<b>Carrying values at 30 June 2015</b>	<b>7 456 561</b>	<b>102 429 111</b>	<b>4 765 362</b>	<b>9 971 710</b>	<b>124 622 744</b>
Cost	7 625 740	123 988 250	7 098 672	23 145 900	161 858 562
Correction of error					-
Revaluation					-
Accumulated depreciation	-169 179	-21 559 139	-2 333 310	-13 174 190	-37 235 818
- Cost	-169 179	-21 559 139	-2 333 310	-13 174 190	-37 235 818
- Revaluation					-

Reconciliation of Carrying Value	Land and Buildings	Infrastructure	Community	Other	Total
	R	R	R	R	R
<b>Carrying values at 1 July 2013</b>	<b>7 524 701</b>	<b>62 264 611</b>	<b>4 730 855</b>	<b>9 181 209</b>	<b>83 701 376</b>
Cost	7 625 740	78 759 850	7 082 513	20 822 537	114 290 640
Correction of error ( note )	-	-	-	-	-
Revaluation	-	-	-	-	-
Accumulated depreciation	-101 039	-16 495 239	-2 351 658	-11 641 328	-30 589 264
-Cost	-101 039	-16 495 239	-2 351 658	-11 641 328	-30 589 264
-Revaluation	-	-	-	-	-
Acquisitions	-	23 226 883	16 159	2 138 552	25 381 594
Capital under Construction	-	-	-	-	-
Increases/decreases in Transfers	-	-	-	-114 577	-114 577
Depreciation	16 290	-2 379 057	331 189	-231 303	-2 262 881
- based on Cost	-84 430	-2 379 057	-511 056	-3 350 488	-6 325 031
- based on Revaluation	100 720	-	842 245	2 548 698	3 491 663
Carrying value of disposals	-	-	-	-	-
Cost/revaluation	-	-	-	570 487	570 487
Accumulated depreciation	-	-	-	-	-
Impairment losses	-	-	-	-	-
Other movements	-	-	-	-	-
<b>Carrying values at 30 June 2014</b>	<b>7 540 991</b>	<b>83 112 437</b>	<b>5 078 203</b>	<b>10 906 381</b>	<b>106 705 512</b>
Cost	7 625 740	101 986 733	7 098 672	22 779 012	139 557 657
Correction of error ( note )	-	-	-	-	-
Revaluation	-	-	-	-	-
Accumulated depreciation	-84 749	-18 874 296	-2 020 469	-11 872 631	-32 852 145
- Cost	-84 749	-18 874 296	-2 020 469	-11 872 631	-32 852 145
- Revaluation	-	-	-	-	-

Refer to Appendix B for more detail on property, plant and equipment

#### GRAP 17 - Property, Plant and Equipment

##### ASSETS HELD FOR SALE

Office equipment held for sale:

- Brandvlei	43 047
- Calvinia	182 558
- Nieuwoudtville	25 831
- Loeriesfontein	72 637
	<b>324 073</b>

##### REVALUATION OF PROPERTY, PLANT AND EQUIPMENT

1. **Effective date of revaluation:** 01 July 2013
2. **Valuators:** HCB Property Valuations together with H.C.Botha and P le Roux
3. **The methods and significant assumptions applied:**

##### 3.1 Residential, Vacant and Agricultural properties- Comparable Sales

"An appraisal method that compares a piece of property to other properties with similar characteristics that have been sold recently.

The sales comparison approach takes into account the effect that individual features have on the overall property value, meaning that the total value of the property is a sum of values of all its features"

##### 3.2 Commercial/Industrial - Capitalization of Income Approach

"Is applicable to income producing properties and is not practical in the appraisal of properties for which a rental market or a rental value cannot be identified. This method is based on the principle of anticipation and a process of capitalization is used to convert an income projection into present capital indication"

##### 3.3 Special properties - Replacement Cost minus Depreciation (properties with limited market value)

HCB Property Valuation concluded the new General Valuation Roll for Hantam Municipality and implemented this roll on 1 July 2013.

With subsequent Supplementary Rolls it was concluded that there was no significant change in the current market relating to actual sales from 01 July 2013 to 30 June 2014. Using this information it was decided that for this financial year 01 July 2013 to 30 June 2014 that the Fair Value for the investment property of Hantam Municipality stay the same.

New sales for the financial year 01 July 2014 to 30 June 2015 will be investigated by 01 March 2015 to determine new values if applicable for 01 July 2015.

## APPENDIX A

## HANTAM LOCAL MUNICIPALITY: SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2015

EXTERNAL LOANS	Loan Number	Redeemable	Balance at 30/06/2014	Received during the period	Redeemed written off during the period	Balance at 30/06/2015+
<b>LONG-TERM LOANS</b>			R	R	R	R
<b>Total long-term loans</b>		<b>2016</b>	<b>891 554</b>	<b>-</b>	<b>554 874</b>	<b>336 680</b>
<b>ANNUITY LOANS</b>						-
DBSA Loan @ 5% over 6 Years	102858	2016	891 554	-	554 874	336 680
<b>Total Annuity loans</b>			<b>891 554</b>	<b>-</b>	<b>554 874</b>	<b>336 680</b>
<b>LEASE LIABILITIES</b>						
Nashua Lease @ 6.50% over 3 Years		2016	47 129		18 610	28 519
Nashua Lease @14.41% over 3 Years		2016	75 389		28 070	47 319
Nashua Lease @10.77% over 3 Years		2016	34 025		13 020	21 005
Nashua Lease @10.18% over 3 Years		2016	53 860		20 699	33 161
Nashua Lease @33.33% over 3 Years		2016	21 856		7 012	14 844
Nashua Lease @6.50% over 3 Years		2016	33 386		13 184	20 202
Nashua Lease @5.06% over 3 Years		2016	20 431		8 153	12 278
Nashua Lease @12.48% over 3 Years		2016	33 343		12 596	20 747
Nashua Lease @33.33% over 3 Years		2016	21 856		7 012	14 844
Nashua Lease @9.11% over 3 Years		2016	34 704		13 443	21 261
Nashua Lease @53.83% over 3 Years		2016	18 134		4 891	13 243
						-
<b>Total Lease Liabilities</b>			<b>394 113</b>	<b>-</b>	<b>146 690</b>	<b>247 423</b>
<b>TOTAL EXTERNAL LOANS</b>			<b>1 285 667</b>	<b>-</b>	<b>701 564</b>	<b>584 103</b>

## HANTAM LOCAL MUNICIPALITY : ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2015

	Cost/Revaluation								Accumulated Depreciation							Carrying Value	Budget Additions 2015
	Opening Balance		Restated Opening	WIP Additions	Additions	Transfers/ Adjust	Disposals	Closing Balance	Opening Balance		Restated Opening	Depreciation	Depreciation Offset - Reval.	Transfers/ Adjust	Closing Balance		
<b>Land and Buildings</b>																	
Land	5 430 240							5 430 240	-						-	5 430 240	
Buildings	2 195 500							2 195 500	84 749			84 430			169 179	2 026 321	
	<b>7 625 740</b>	-	-	-	-	-	-	<b>7 625 740</b>	<b>84 749</b>	-	-	<b>84 430</b>	-	-	<b>169 179</b>	<b>7 456 561</b>	
<b>Infrastructure</b>																	
Drains								-							-	-	
Roads	17 106 664				1 267 557	-		18 374 221	2 869 886			555 049			3 424 935	14 949 286	
Security Measures	24 427							24 427	14 746			1 702			16 448	7 979	
Sewerage Mains & Purify	34 185 964			10 501 651	3 040 558	-		47 728 173	2 696 041			693 079			3 389 120	44 339 053	
Electricity Mains	17 532 619				1 227 155	-		18 759 774	7 651 217			365 184			8 016 401	10 743 373	
Electricity Peak Load Equip								-							-	-	
Water Mains & Purification	31 711 074			5 574 591	390 005	-		37 675 670	4 988 148			1 020 763			6 008 911	31 666 759	
Landfill Sites	1 277 514							1 277 514	617 141			42 890			660 031	617 483	
Car Parks	-							-							-	-	
Aerodrome	148 471							148 471	37 117			6 186			43 303	105 168	
Work in Progress	-							-							-	-	
	<b>101 986 733</b>	-	-	<b>16 076 242</b>	<b>5 925 275</b>	-	-	<b>123 988 250</b>	<b>18 874 296</b>	-	-	<b>2 684 853</b>	-	-	<b>21 559 149</b>	<b>102 429 101</b>	
<b>Community Assets</b>																	
Buildings	4 956 622							4 956 622	1 104 048			227 485			1 331 533	3 625 089	
Libraries								-							-	-	
Recreation Grounds	2 142 050					-	-	2 142 050	1 031 037			85 356			1 116 393	1 025 657	
Cemeteries																-	
	<b>7 098 672</b>	-	-	-	-	-	-	<b>7 098 672</b>	<b>2 135 085</b>	-	-	<b>312 841</b>	-	-	<b>2 447 926</b>	<b>4 650 746</b>	-
<b>Heritage Assets</b>																	
Historical Buildings	1 608 055							1 608 055	-		-				-	1 608 055	
Vehicles	-							-	-						-	-	
	<b>1 608 055</b>	-	-	-	-	-	-	<b>1 608 055</b>			-	-	-	-	-	<b>1 608 055</b>	-
<b>Investment Property</b>																	
Land	12 179 648							12 179 648							-	12 179 648	
	<b>12 179 648</b>	-	-	-	-	-	-	<b>12 179 648</b>	-			-		-	-	<b>12 179 648</b>	-
<b>Leased Assets (Infrastructure)</b>																	
Sewerage Mains & Purify																	
	-				-	-	-	-	-			-		-	-	-	-
<b>Other Assets</b>																	
								-							-	-	
								-							-	-	
								-							-	-	
Office Equipment	2 556 195						71 210	2 484 985	1 813 047			264 523		-68 410	2 009 160	475 825	
Bins and Containers	10 097							10 097	1 683			337			2 020	8 077	
Emergency Equipment	79 657							79 657	79 247			68			79 315	342	
Motor vehicles	8 205 363				314 912		35 000	8 485 275	4 575 072			538 780		-35 000	5 078 852	3 406 423	
Buildings	8 971 875							8 971 875	3 066 568			273 224			3 339 792	5 632 083	
Furniture & Fittings	1 722 209				27 089		20 442	1 728 856	1 134 172			179 961		-15 286	1 298 847	430 009	
Plant & Equipment	1 233 617				32 843		193 000	1 073 460	1 088 227			44 666		-193 000	939 893	133 567	
Biological Assets	67 500					-		67 500			-				-	67 500	
								-							-	-	
	<b>22 846 513</b>	-	-	-	<b>374 844</b>	-	<b>319 652</b>	<b>22 901 705</b>	<b>11 758 016</b>	-	-	<b>1 301 559</b>	-	<b>-311 696</b>	<b>12 747 879</b>	<b>10 153 826</b>	-
<b>Total</b>	<b>153 345 361</b>	-	-	<b>16 076 242</b>	<b>6 300 119</b>	-	<b>319 652</b>	<b>175 402 070</b>	<b>32 852 146</b>	-	-	<b>4 383 683</b>	-	<b>-311 696</b>	<b>36 924 133</b>	<b>138 477 937</b>	

## HANTAM LOCAL MUNICIPALITY : ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2014

	Cost/Revaluation								Accumulated Depreciation							Carrying Value	Budget Additions 2014
	Opening Balance		Restated Opening	WIP Additions	Additions	Transfers/ Adjust	Disposals	Closing Balance	Opening Balance		Restated Opening	Depreciation	Depreciation Offset - Reval.	Transfers/ Adjust	Closing Balance		
<b>Land and Buildings</b>																	
Land	4 191 839	1 238 401	5 430 240					5 430 240	867	-867	-	-	-		-	5 430 240	
Buildings	1 062 100	1 133 400	2 195 500					2 195 500	141 612	-40 573	101 039	84 430	-100 720		84 749	2 110 751	
	<b>5 253 939</b>	<b>2 371 801</b>	<b>7 625 740</b>	-	-	-	-	<b>7 625 740</b>	<b>142 479</b>	<b>-41 440</b>	<b>101 039</b>	<b>84 430</b>	<b>-100 720</b>	-	<b>84 749</b>	<b>7 540 991</b>	
<b>Infrastructure</b>																	
Drains								-							-	-	
Roads	12 156 565		12 156 565	-	4 950 099	-		17 106 664	2 496 643		2 496 643	373 243		-	2 869 886	14 236 778	
Security Measures	24 427		24 427					24 427	13 044		13 044	1 702		-	14 746	9 681	
Sewerage Mains & Purify	20 888 612		20 888 612	7 854 045	5 443 307	-		34 185 964	2 072 409		2 072 409	623 632		-	2 696 041	31 489 923	
Electricity Mains	15 777 405		15 777 405	887 474	867 740	-		17 532 619	7 305 384		7 305 384	345 833		-	7 651 217	9 881 402	
Electricity Peak Load Equip			-					-			-				-	-	
Water Mains & Purification	28 486 856		28 486 856	-	3 224 218	-		31 711 074	4 002 577		4 002 577	985 571		-	4 988 148	26 722 926	
Landfill Sites	1 277 514		1 277 514					1 277 514	574 251		574 251	42 890			617 141	660 373	
Car Parks	-		-					-			-				-	-	
Aerodrome	148 471		148 471					148 471	30 931		30 931	6 186			37 117	111 354	
Work in Progress	-		-					-			-				-	-	
	<b>78 759 850</b>	-	<b>78 759 850</b>	<b>8 741 519</b>	<b>14 485 364</b>	-	-	<b>101 986 733</b>	<b>16 495 239</b>	-	<b>16 495 239</b>	<b>2 379 057</b>	-	-	<b>18 874 296</b>	<b>83 112 437</b>	
<b>Community Assets</b>																	
Buildings	4 908 904	47 718	4 956 622					4 956 622	1 389 122	-64 536	1 324 586	273 134	-611 112		986 608	3 970 014	
Libraries								-			-				-	-	
Recreation Grounds	1 985 291	140 600	2 125 891		16 159	-	-	2 142 050	810 573	216 500	1 027 073	237 922	-231 133		1 033 862	1 108 188	
Cemeteries																-	
	<b>6 894 195</b>	<b>188 318</b>	<b>7 082 513</b>		<b>16 159</b>	-	-	<b>7 098 672</b>	<b>2 199 695</b>	<b>151 964</b>	<b>2 351 659</b>	<b>511 056</b>	<b>-842 245</b>	-	<b>2 020 470</b>	<b>5 078 202</b>	-
<b>Heritage Assets</b>																	
Historical Buildings	1 490 555	117 500	1 608 055					1 608 055	98 806	-98 806	-					1 608 055	
Vehicles	-		-					-			-				-	-	
	<b>1 490 555</b>	<b>117 500</b>	<b>1 608 055</b>		-	-	-	<b>1 608 055</b>	<b>98 806</b>	<b>-98 806</b>	-	-	-	-	-	<b>1 608 055</b>	-
<b>Investment Property</b>																	
Land	12 418 148	-238 500	12 179 648					12 179 648							-	12 179 648	
	<b>12 418 148</b>	<b>-238 500</b>	<b>12 179 648</b>		-	-	-	<b>12 179 648</b>	-			-		-	-	<b>12 179 648</b>	-
<b>Leased Assets (Infrastructure)</b>																	
Sewerage Mains & Purify																	
	-				-	-	-	-	-			-		-	-	-	-
<b>Other Assets</b>																	
								-							-	-	
Office Equipment	2 450 031		2 450 031		120 118	-13 954		2 556 195	2 134 885	4 522	2 139 407	143 505		-469 865	1 813 047	743 148	
Bins and Containers	10 097		10 097					10 097	1 346		1 346	337			1 683	8 414	
Emergency Equipment	79 657		79 657					79 657	79 179		79 179	68			79 247	410	
Motor vehicles	6 351 691		6 351 691		1 954 295	-100 623		8 205 363	4 217 005		4 217 005	458 690		-100 623	4 575 072	3 630 291	
Buildings	14 940 775	-5 968 900	8 971 875					8 971 875	4 619 392	-1 417 262	3 202 130	2 527 749	-2 548 698		3 181 181	5 790 694	
Furniture & Fittings	1 715 174		1 715 174		7 035	-		1 722 209	956 285		956 285	177 887			1 134 172	588 037	
Plant & Equipment	1 176 513		1 176 513		57 104	-		1 233 617	1 045 975		1 045 975	42 252			1 088 227	145 390	
Biological Assets	67 500		67 500					67 500			-				-	67 500	
			-					-			-				-	-	
	<b>26 791 438</b>	<b>-5 968 900</b>	<b>20 822 538</b>	-	<b>2 138 552</b>	<b>-114 577</b>	-	<b>22 846 513</b>	<b>13 054 067</b>	<b>-1 412 740</b>	<b>11 641 327</b>	<b>3 350 488</b>	<b>-2 548 698</b>	<b>-570 488</b>	<b>11 872 629</b>	<b>10 973 884</b>	-
<b>Total</b>	<b>131 608 125</b>	<b>-3 529 781</b>	<b>128 078 344</b>	<b>8 741 519</b>	<b>16 640 075</b>	<b>-114 577</b>	-	<b>153 345 361</b>	<b>31 990 286</b>	<b>-1 401 022</b>	<b>30 589 264</b>	<b>6 325 031</b>	<b>-3 491 663</b>	<b>-570 488</b>	<b>32 852 144</b>	<b>120 493 217</b>	





## APPENDIX C

## HANTAM LOCAL MUNICIPALITY: SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED

**30 JUNE 2015**

2014 Actual Income R	2014 Actual Expenditure R	2014 Surplus/ (Deficit) R		2015 Actual Income R	2015 Actual Expenditure R	2015 Surplus/ (Deficit) R
1 488 105	9 225 359	-7 737 254	Executive & Council	1 672 108	12 616 226	-10 944 118
28 636 837	11 258 739	17 378 098	Finance & Admin	22 178 904	12 930 827	9 248 077
-	385 195	-385 195	Planning & Development	-	411 927	-411 927
28 130	262 985	-234 855	Health	44 511	152 706	-108 195
670 093	1 844 485	-1 174 392	Community & Social Services	1 207 980	2 384 523	-1 176 543
-	42 135	-42 135	Public Safety	-	68 666	-68 666
345 936	1 180 270	-834 334	Sport & Recreation	461 554	1 072 665	-611 111
21 999 700	8 151 822	13 847 878	Waste Management	5 934 983	11 223 627	-5 288 644
6 734 107	9 691 995	-2 957 888	Road Transport	1 649 322	6 128 913	-4 479 591
10 350 310	8 040 875	2 309 435	Water	15 108 875	10 659 674	4 449 201
24 092 987	22 165 167	1 927 820	Electricity	24 642 822	20 448 261	4 194 561
-	551 701	-551 701	Other	188 000	499 015	-311 015
3 608 881	3 082 978	525 903	Waste Water Management	17 486 957	4 319 623	13 167 334
<b>97 955 086</b>	<b>75 883 706</b>	<b>22 071 380</b>	<b>Total</b>	<b>90 576 016</b>	<b>82 916 653</b>	<b>7 659 363</b>

APPENDIX D  
DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003 FOR THE YEAR ENDED 30 JUNE 2015

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Grant and Subsidies Received

Name of Grants	Name of organ of state or municipal entity	Balance Unspent 01/07/2014	Quarterly Receipts					Quarterly Expenditure					Balance Unspent 30-Jun-15	Grants and Subsidies delayed / withheld					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	
			Sept	Dec	March	June	Total	Sept	Dec	March	June	Total		Sept	Dec	March	June				
Financial Management	Nat.Treasury	1	1 800 000				1 800 001	278 431	529 019	279 260	712 911	1 799 621	380								
MIG	MIG		8 694 000	1 259 000			9 953 000	5 850 661	4 102 339			9 953 000	-								
Municipal Systems	Nat.Treasury	-	934 000				934 000	164 488	67 572	186 364	514 116	932 540	1 460								
Library	Culture	115 000		467 000	467 000		1 049 000	66 089	99 006	99 979	464 807	729 881	319 119								
INEP	Nat.Treasury	-		1 000 000			1 000 000	251 600	702 691		36 593	990 884	9 116								
Equitable	Nat.Treasury	-	8 141 000	6 855 000	5 570 000		20 566 000	5 141 500	5 141 500	5 141 500	5 141 500	20 566 000	-								
EPWP	Nat.Treasury	-	523 000	393 000	392 000		1 308 000	248 023	584 899	475 078		1 308 000	-								
RBIG	Water Affairs	-	666 663	4 510 365		2 323 079	7 500 107	666 663	4 510 362		1 178 014	6 355 038	1 145 069								
ACIP	Water Affairs	-	112 404	1 984 720	1 331 148		3 428 272	112 404	1 984 720	1 151 903	179 245	3 428 272	-								
		<b>115 001</b>	<b>20 871 067</b>	<b>16 469 085</b>	<b>7 760 148</b>	<b>2 323 079</b>	<b>47 538 380</b>	<b>12 779 858</b>	<b>17 722 108</b>	<b>7 334 084</b>	<b>8 227 186</b>	<b>46 063 236</b>	<b>1 475 144</b>	-	-	-	-	-			

**APPENDIX E - IRREGULAR EXPENDITURE**

<u>DATE</u>	<u>ELE</u>	<u>BENEFICIARY</u>	<u>AMOUNT</u>	<u>REASON</u>	<u>RESPONSIBLE</u>
20140707	22638 / 22668	KENRIDGE GUESTHOUSE	4 000.00	QUOTATION IS ONLY FOR ONE PERSON	SM COETZEE
20140725	22794	JO'S CATERING SERVICES	7 000.00	NO QUOTATIONS ATTACHED	NI VAN STADE
20140804	22927	KLK CALVINIA	16 179.11	VIOLATION REG 12 OF SCMP	
20140804	22938	CSIR	10 134.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20140805	22947	LAMBERTSBAAI HOTEL	44 547.50	INVOICE AMOUNT DIFFERS FROM THE QUOTATION AMOUNT	GMJ LOCK
20140815	100801	PEP STORES	10 451.99	NO QUOTATIONS ATTACHED	NI VAN STADE
20140825	23079	PROTEA MOTORS	4 708.20	VIOLATION REG 12 OF SCMP	JR VAN WYK
20140825	23083	AAD TRUCK & BUS	5 893.80	NO QUOTATIONS ATTACHED	JR VAN WYK
20140826	23156	FLIGHT SITE	7 537.00	NO QUOTATIONS ATTACHED	
20140828	23285	KLK CALVINIA	47 901.69	VIOLATION REG 12 OF SCMP	TL BROWN
20140808	22992	STARPLEX 636 CC	22 572.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20140902	23290	NATIONAL HEALTH LABORATORY SERVICES	10 014.45	NO QUOTATIONS ATTACHED	JR VAN WYK
20140915	100811	PEP STORES	2 583.84	NO QUOTATIONS ATTACHED	NI VAN STADE
20140922	23505	PENDRAGON RISK CONSULTATION	13 912.10	NO QUOTATIONS ATTACHED	NI VAN STADE
20140925	23476	KLK CALVINIA	120 420.35	VIOLATION REG 12 OF SCMP	JR VAN WYK
20141025	23752	AAD TRUCK & BUS	12 376.98	NO QUOTATIONS ATTACHED	JR VAN WYK
20141017	23714	STARPLEX 636 CC	6 840.00	NO QUOTATIONS ATTACHED	RJ VAN WYK
20141125	24048	AAD TRUCK & BUS	12 073.74	NO QUOTATIONS ATTACHED	JR VAN WYK
20141126	24083	ESOH CONSULTING	23 999.98	NO QUOTATIONS ATTACHED	NI VAN STADE
20141121	24050	STARPLEX 636 CC	27 645.00	NO QUOTATIONS ATTACHED	
20141215	24269	HEROLD GIE ATTORNEYS	25 330.53	NO QUOTATIONS ATTACHED	NI VAN STADE
20141210	24238	PENDRAGON RISK CONSULTATION	4 809.43	NO QUOTATIONS ATTACHED	NI VAN STADE
20141219	24295	AAD TRUCK & BUS	12 739.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20141211	24246	STARPLEX 636 CC	17 385.00	NO QUOTATIONS ATTACHED	
20150130	24617	CHARLIES CONSTRUCTION	10 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
	24797	TRANSMITTER MAGIC CC	16 230.18	NO QUOTATIONS ATTACHED	
20150206	24684	CHARLIES CONSTRUCTION	15 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150211	24716	CHARLIES CONSTRUCTION	10 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150213	24742	STARPLEX 636 CC	16 617.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20150216	24749	CHARLIES CONSTRUCTION	12 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150220	24785	CHARLIES CONSTRUCTION	8 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150227	24922	CHARLIES CONSTRUCTION	5 500.00	NO QUOTATIONS ATTACHED	JR VAN WYK
	24963	CENTRAL GARAGE	2 530.81	NO QUOTATIONS ATTACHED	TL BROWN
20150325	25139	AAD TRUCK & BUS	14 466.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20150310	25017	CHARLIES CONSTRUCTION	5 232.90	NO QUOTATIONS ATTACHED	JR VAN WYK
20150317	25074	TRAVELSTAR	9 688.00	NO QUOTATIONS ATTACHED	TL BROWN
20150318	25082	BRIILLANT COMPUTERS	9 698.00	NO QUOTATIONS ATTACHED	TL BROWN
20150408	25313	STARPLEX 636 CC	8 458.80	NO QUOTATIONS ATTACHED	JR VAN WYK
20150413	25358	SLEEP OVER LODGE	18 275.00	NO QUOTATIONS ATTACHED	TL BROWN
20150422	25425	CHARLIES CONSTRUCTION	4 425.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150422	25434	SWANEPOEL & SWANEPOEL	8 925.00	NO QUOTATIONS ATTACHED	
20150424	25544	CALVINIA STAALKONSTRUKSIE	2 711.13	NO QUOTATIONS ATTACHED	JR VAN WYK
20150515	25677	JOS B&B	3 850.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150515	25682	DIE GEMSBOK	6 500.28	NO QUOTATIONS ATTACHED	
20150522	25768	JO'S B&B	3 850.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150525	25773	ALWYN MULLER T/A	14 130.00	NO QUOTATIONS ATTACHED	VAN STADE NI
20150529	25873	ADAMS ATTORNEYS	28 118.10	NO QUOTATIONS ATTACHED	VAN STADE NI
20150611	25964	KATRYN'S B&B	3 000.00	NO QUOTATIONS ATTACHED	VAN STADE NI
20150611	25962	CORNELISSEN INCORPORATED	69 879.07	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	VAN STADE NI
20150605	25928	KAROO DIENSSENTRUM	16 092.84	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150625	26053	CALVINIA STAALKONSTRUKSIE	6 156.00	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150625	26051	A.L. ABBOTT & ASSOCIATES	17 698.38	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150626	26042	WILLY'S PANEL & SPRAY	6 805.22	ONLY TWO QUOTATIONS ATTACHED	JR VAN WYK
20150619	26012	JO'S B&B	2 750.00	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	

20150618	26001 ONS KONTREI	2 546.90	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	R LOCK
20150625	26081 SUPA QUICK	2 564.60	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	TL BROWN
20150625	26079 VOLTEX CAPE TOWN	6 701.66	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	S. TSENGIWE
20150625	26078 FLO SPECIALIZED PRODUCT SOLUTIONS	17 385.00	ONLY TWO QUOTATIONS ATTACHED	JR VAN WYK
20150625	26068 WAK HERSTEL EN INSLEEPDIENSTE	4 685.21	ONLY TWO QUOTATIONS ATTACHED	TL BROWN
20150625	26064 AUTACS SIGNS ARTS & GRAPHICS	2 953.85	ONLY REGISTERED SUPPLIER ON DATABASE	TL BROWN
20150625	26061 BD COMMUNICATION	7 125.00	ONLY REGISTERED SUPPLIER ON DATABASE	JR VAN WYK
20150629	26148 NATIONAL HEALTHE LABORATORY SERVICES	10 778.14	ONLY REGISTERED SUPPLIER ON DATABASE	JR VAN WYK
20150626	26147 KATRYN'S B&B	2 550.00	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	NI VAN STADE
20150629	26142 KLK CALVINIA	9 202.23	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150626	26112 STARPLEX 636 CC	2 831.76	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	TL BROWN
20140819	23095 JJ ALBERTS KONSTRUKSIE	174 662.36	NO TAX CERTIFICATE	TL BROWN
20140916	23419 ROLBOS GASTEHUIS	10 200.00	NOT ON DATABASE	TL BROWN
20141024	23760 BOLTCO ENGINEERING	19 362.88	NO QUOTATIONS ATTACHED	TL BROWN
20150118	24396 JO'S QUESTHOUSE	12 400.00	NO QUOTATIONS	TL BROWN
20150225	24806 CALVINIA STAALKONSTRUKSIE	104 384.10	NO QUOTATIONS ATTACHED	TL BROWN
20150225	24806 CALVINIA STAALKONSTRUKSIE	81 852.00	NO QUOTATIONS ATTACHED	TL BROWN
20150325	25152 SIZWE PAINTS	2 478.61	SUPPLIER NOT REGISTERED	TL BROWN
20150325	25152 SIZWE PAINTS	7 553.88	SUPPLIER NOT REGISTERED	TL BROWN
20150303	24964 BLUE BAY LODGE	106 655.00	LOWEST BID NOT ACCEPTED	TL BROWN
20150327	25188 KLK CALVINIA	104 852.00	ONLY TWO QUOTATIONS ATTACHED	TL BROWN
20150423	25445 DIE WAENHUIS	5 600.00	SUPPLIER NOT REGISTERED	TL BROWN
20150409	25328 KOKERBOOM MOTEL	4 416.00	SUPPLIER NOT REGISTERED	TL BROWN
20150529	25880 PROTECH	200 320.23	SUPPLIER NOT REGISTERED	TL BROWN
20150615	25985 BOESMANLAND PUB	4 200.00	SUPPLIER NOT REGISTERED	TL BROWN
20150623	25907 VREDENDAL VOLKSWAGEN	179 000.00	SUPPLIER NOT REGISTERED	TL BROWN
20140925	23492 WESKUS ELEKTRIES	78 913.30	NO TAX CERTIFICATE	TL BROWN
20150527	25812 JO'S CATERING SERVICES	12 000.00	SUPPLIER NOT REGISTERED	TL BROWN
20150112	24422 CHARLIES CONSTRUCTION	20 000.00	SUPPLIER NOT REGISTERED	TL BROWN
	STARPLEX 636 CC	757 686.00	NO COMPETITIVE BIDDING	TL BROWN
	Conditional Grants	4 987 018.00	GRANTS NOT USED FOR THE SPECIFIC PURPOSES	

7 770 524.51

#### DEVIATIONS

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE
20140702	100788	SA POSKANTOOR BPK	38 800.00	ONLY SUPPLIER	JH LANGNER
20140723	22776	JOS GUESTHOUSE & CATERING SERVICES	2 160.00	ONLY SUPPLIER	GMJ LOCK
20140725	22796	WA LOMBARD	24 620.00	EMERGENCY	RJ VAN WYK
20140728	22809	OPPIENOSTER CC	11 508.00	ONLY SUPPLIER	LJC VAN DER MERWE
20140730	22896	LOERIESFONTEIN HOTEL	6 080.00	EMERGENCY ACCOMMODATION FOR DRIVER OF WATER FOR LOERIESFONTEIN	RJ VAN WYK
20140801	22919	WA LOMBARD	12 420.00	EMERGENCY	JR VAN WYK
20140805	22949	N VAN STADEN	4 788.00	ONLY SUPPLIER	GMJ LOCK
20140808	22989	SS GRONDVERSKUIWING	21 474.00	ONLY SUPPLIER	JR VAN WYK
20140825	23067	ALFA ELETRIES	11 700.00	EMERGENCY	J NEL
20140825	23066	PROTEA MOTORS	21 972.87	ONLY SUPPLIER IN NIEUWOUDTVILLE, WHO RENDERS MECHANICAL SERVICE	JR VAN WYK
20140825	23080	WALTONS (PTY) LTD	3 934.05	EMERGENCY	K FOURIE
20140825	23133	THE TULIPS GUEST HOUSE	7 800.00	EMERGENCY	
20140829	23285	KLK CALVINIA	47 901.69		JR VAN WYK
20140905	23326	JFD PANEELKLOPPERS	4 398.98	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20140915	100812	SA POSKANTOOR BPK	17 248.00	ONLY SUPPLIER	SM COETZEE
20140918	23438	BRITISH AIRWAYS	11 724.40	EMERGENCY	NI VAN STADE
20140918	23441	JOS CATERING & GUESTHOUSE	2 850.00	EMERGENCY AND ONLY SUPPLIER	NI VAN STADE
20140925	23446	TRUVELO MANUFACTURERS (PTY) LTD	3 677.06	ONLY SUPPLIER	LJC VAN DER MERWE
20140925	23453	LASEC SA	5 312.40	ONLY SUPPLIER	J NEL
20140925	23454	KAAP AGRI BEDRYF BEPERK	12 873.60	EMERGENCY	JR VAN WYK

20140925	23458 CSIR	21 411.48 ONLY SUPPLIER	JR VAN WYK
20140925	23461 AGRICO	7 385.29 ONLY SUPPLIER	J NEL
20140925	23463 BRAND NISSAN	5 223.38 ONLY SUPPLIER TO DELIVER PARTS FOR NISSAN VEHICLES AS PER AGREEMENT	JR VAN WYK
20140925	23465 CAPE DIGGERS CC / DESQUI C.T	6 855.96 ONLY SUPPLIER	J NEL
20140925	23466 AAD TRUCK & BUS	3 117.90 ONLY SUPPLIER	JR VAN WYK
20140925	23467 ALFA ELETRIES	14 000.00 EMERGENCY, ONLY SUPPLIER WHO IMMEDIATELY COULD DELIVER THE MATERIAL	J NEL
20140925	23472 FG UNIFORMS	3 975.64 ONLY REGISTERED SUPPLIER FOR TRAFFIC UNIFORMS.	SP LOUBSER
20140919	23480 JOS CATERING & GUESTHOUSE	2 850.00 ONLY SUPPLIER WHO COULD DELIVER ON SHORT NOTICE	NI VAN STADE
20140919	23485 WA LOMBARD	10 000.00 EMERGENCY	JR VAN WYK
20140925	23489 PROTEA MOTORS	2 405.40 ONLY MECHANICAL SERVICES SUPPLIER IN LOERIESFONTEIN	JR VAN WYK
20140930	23552 ADVOCATE PS VAN ZYL	11 542.50 ONLY SUPPLIER	GMJ LOCK
20140925	23507 CALVINIA STAALKONSTRUKSIE	4 885.29 ONLY REGISTERED SUPPLIER FOR HYDROLIC WORKS	JR VAN WYK
20141006	23642 SILVER BULL GUESTHOUSE	3 500.00 EMERGENCY	J NEL
20141007	23649 WA LOMBARD	10 000.00 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	J NEL
20141009	23657 MEDIA 24	59 371.20 ONLY SUPPLIER	SM COETZEE
20141009	23663 NOORDWES KOERANTE (PTY) LTD	6 020.34 ONLY SUPPLIER	GMJ LOCK
20141015	23694 INDEPENDENT CRANES CC	12 692.99 ONLY SUPPLIER	LJC VAN DER MERWE
20141009	100822 SA POSKANTOOR BPK	9 408.00 ONLY SUPPLIER	SM COETZEE
20141016	23707 TRAVEL SHOP VREDENBURG	8 568.00 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	
20141023	23747 CALVINIA HOTEL	8 630.00 ONLY SUPPLIER	GMJ LOCK
20141024	23760 BOLTCO	18 998.99 ONLY SUPPLIER WHO CAN SERVICE THESE FIRE EXTINGUISERS	JR VAN WYK
20141025	23767 MR FARMER	24 885.06 VALUE FOR MONEY, OVERALLS ARE FROM STRONGER MATERIAL.	JR VAN WYK
20141024	23775 ESKOM	56 772.00 ONLY SUPPLIER	JR VAN WYK
20141031	23857 NATIONAL HEALTH LABORATORY SERVICE	5 358.13 ONLY SUPPLIER	JR VAN WYK
20141002	23609 JO'S CATERING SERVICE	7 350.00 CONTRACT	NI VAN STADE
20141106	23909 MAHA CAPE	8 239.00 ONLY SUPPLIER	JR VAN WYK
20141106	23910 NEW NEON LIGHTING	13 081.50 ONLY SUPPLIER	JR VAN WYK
20141110	23934 CSIR	11 276.88 ONLY SUPPLIER	JR VAN WYK
20141128	100839 SA POSKANTOOR BPK	31 040.00 ONLY SUPPLIER	JR VAN WYK
20141125	24015 TOSAS (PTY) LTD	25 017.30 ONLY SUPPLIER	JR VAN WYK
20141125	24017 VREDENDAL BESPROEING BK	6 270.00 ONLY REGISTERED SUPPLIER WHO IMMEDIATELY COULD PROVIDE A PUMP.	TL BROWN
20141125	24019 SS GRONDVERSKUIWING	13 224.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141125	24045 CALVINIA MOTORS	16 935.16 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141125	24047 ALFA ELETRIES	41 388.75 ONLY SUPPLIER WHO IMMEDIATELY COULD DELIVER THE MATERIAL	JR VAN WYK
20141121	24049 JOS GASTEHUIS	2 880.00 ONLY SUPPLIER AVAILABLE TO DELIVER ON SHORT NOTICE	NI VAN STADE
20141125	24052 PROTEA MOTORS	2 462.40 ONLY SUPPLIER IN NIEUWOUDTVILLE, WHO PROVIDES MECHANICAL SERVICE	JR VAN WYK
20141126	24082 BIRCHWOOD HOTEL	4 300.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	NI VAN STADE
20141201	24150 BOESMANLAND PUB	8 092.00 ONLY SUPPLIER	S COETZEE
20141219	27274 KLK BRANDVLEI	5 040.00 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141219	27274 KLK BRANDVLEI	13 200.00 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141215	24269 HAROLD GIE ATTORNY	25 330.53 VALUE FOR MONEY	NI VAN STADE
20141212	24293 CALVINIA MOTORS	12 311.82 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141219	24287 ALFA ELETRIES	5 056.91 ONLY SUPPLIER	JR VAN WYK
20141219	24283 WM SPILHAUS BPK	9 713.14 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141217	24281 UNIVERSITY STELLENBOSCH	12 236.00 ONLY SUPPLIER AVAILABLE AT THAT FOR TRAINING, CLOSEST TO OUR MUNICIPALITY	ED BONN
20141205	24217 WA LOMBARD	10 000.00 EMERGENCY	JR VAN WYK
20141217	24276 ALWYN MULLER	6 190.14 ONLY SUPPLIER	JR VAN WYK
20141219	24289 DIE NOORDWESTER UITGEWERS	2 519.15 ONLY SUPPLIER	C VAN NIEKERK
20150114	100854 SA POSKANTOOR BPK	31 040.00 SINGLE PROVIDER	VAN STADE NI
20150112	24425 Kalahari.com	3 328.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150115	24478 BRAND NISSAN	2 481.04 ONLY SUPPLIER	J NEL
20150123	24476 VREDENDAL BESPROEING BK	4 186.08 EMERGENCY	J NEL
20150115	24486 WCC CABLES	6 004.75 ONLY SUPPLIER	S TSENGIWE
20150115	24446 KLUB DIENS LESERKRING	24 932.95 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150127	24531 WA LOMBARD	10 000.00 EMERGENCY	JR VAN WYK
20150127	24529 CSIR	6 853.68 ONLY SUPPLIER	JR VAN WYK

20150127	24529 CSIR	3 870.30 ONLY SUPPLIER	JR VAN WYK
20150127	24529 CSIR	5 711.40 ONLY SUPPLIER	JR VAN WYK
20150127	24529 CSIR	4 423.20 ONLY SUPPLIER	JR VAN WYK
20150127	24528 AC SECURITY	4 833.60 ONLY SUPPLIER & EMERGENCY	JR VAN WYK
20150126	24522 NATIONAL HEALTH LABORATORY SERVICE	10 564.68 ONLY SUPPLIER	JR VAN WYK
20150123	24502 MASTERTREADS	6 270.00 EMERGENCY	J NEL
20150130	24621 LOERIESFONTEIN HOTEL	2 660.00 EMERGENCY AND ONLY SUPPLIER	J NEL
20150130	24620 LOERIESFONTEIN CENTRAL TRADERS	2 739.74 EMERGENCY AND ONLY SUPPLIER	J NEL
20150130	24620 LOERIESFONTEIN CENTRAL TRADERS	5 289.40 ONLY SUPPLIER	J NEL
20150123	24512 JO'S CATERING SERVICE	30 870.00 ONLY SUPPLIER	NI VAN STADE
20150130	24625 TRENDATA TRADING	55 000.00 ONLY SUPPLIER	JR VAN WYK
20150225	100876 SA POSKANTOOR BPK	9 408.00 SINGLE PROVIDER	JR VAN WYK
20150219	24783 TRENDATA TRADING	52 100.00 IN AN EMERGENCY	JR VAN WYK
20150219	24783 TRENDATA TRADING	23 003.03 ONLY SUPPLIER	JR VAN WYK
20150213	24744 TRICOM AFRICA	12 950.40 ONLY SUPPLIER	JR VAN WYK
20150225	24816 WCC CABLES	13 628.90 ONLY SUPPLIER	NI VAN STADE
20150225	24813 KLK BRANDVLEI	13 236.00 EMERGENCY	S. TSENGIWE
20150225	24811 MASTERTREADS	6 612.00 EMERGENCY	JR VAN WYK
20150225	24810 KAAP AGRI BEDRYF BEPERK	10 972.51 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150225	24810 KAAP AGRI BEDRYF BEPERK	3 925.00 EMERGENCY AND ONLY SUPPLIER	JR VAN WYK
20150225	24806 CALVINIA STAALKONSTRUKSIE	2 708.58 SINGLE PROVIDER	JR VAN WYK
20150225	24806 CALVINIA STAALKONSTRUKSIE	3 648.00 SINGLE PROVIDER	JR VAN WYK
V	24806 CALVINIA STAALKONSTRUKSIE	3 192.00 SINGLE PROVIDER	JR VAN WYK
20150225	24806 CALVINIA STAALKONSTRUKSIE	3 225.06 SINGLE PROVIDER	JR VAN WYK
20150225	24806 CALVINIA STAALKONSTRUKSIE	3 648.00 SINGLE PROVIDER	JR VAN WYK
20150225	24806 CALVINIA STAALKONSTRUKSIE	4 788.00 SINGLE PROVIDER	JR VAN WYK
20150225	24800 ALFA ELETRIES	5 225.50 EMERGENCY	JR VAN WYK
20150225	24832 VREDENDAL BESPROEING BK	5 018.51 EMERGENCY	VAN STADE NI
20150227	24925 LOMBARD WA	10 000.00 EMERGENCY	JR VAN WYK
20150206	24683 TNK ATTORNEYS	21 200.00 EMERGENCY	
20150211	24719 WA LOMBARD	10 000.00 ONLY SUPPLIER & EMERGENCY	JR VAN WYK
20150212	24730 BOTHA W	2 140.00 ONLY SUPPLIER	JR VAN WYK
20150225	24799 AAD TRUCK & BUS	39 707.00 ONLY SUPPLIER	
20150225	24806 CALVINIA STAALKONSTRUKSIE	81 852.00 SINGLE PROVIDER	JR VAN WYK
20150303	24946 CSIR	4 569.12 ONLY SUPPLIER	VAN STADE NI
20150303	24946 CSIR	3 317.40 ONLY SUPPLIER	VAN STADE NI
20150303	24946 CSIR	2 284.56 ONLY SUPPLIER	VAN STADE NI
20150330	100888 SA POSKANTOOR BPK	37 248.00 ONLY SUPPLIER	VAN STADE NI
20150320	25136 TRENDATA TRADING	92 063.83 EMERGENCY	VAN STADE NI
20150325	25140 BRAND NISSAN	11 575.81 ONLY PROVIDER	VAN STADE NI
20150325	25143 HANTAM APTEEK	4 967.00 SINGLE PROVIDER	VAN STADE NI
20150325	25153 VREDENDAL BESPROEING BK	5 308.24 EMERGENCY	VAN STADE NI
20150325	25156 WM SPILHAUS BPK	3 924.17 EMERGENCY	JR VAN WYK
20150325	25162 KLK BRANDVLEI	9 960.00 EMERGENCY	VAN STADE NI
20150327	25188 KLK CALVINIA	5 718.47 SINGLE PROVIDER	VAN STADE NI
20150318	25091 SJA FRITZ	2 295.00 EMERGENCY	VAN STADE NI
20150318	25080 ADAMS ATTORNEYS	98 595.75 EMERGENCY	VAN STADE NI
20150311	25025 ADAMS ATTORNEYS	101 337.45 EMERGENCY	VAN STADE NI
20150320	25115 EUROPRIME GUEST HOUSE	5 560.00 SINGLE PROVIDER	JR VAN WYK
20150324	25144 ADAMS ATTORNEYS	21 484.00 EMERGENCY	VAN STADE NI
20150325	25152 SIZWE PAINTS PTY LTD	2 478.61 ONLY SUPPLIER & EMERGENCY	JR VAN WYK
20150401	25275 KATRYN'S B&B	8 250.00 SINGLE PROVIDER	
20150407	25298 WA LOMBARD	10 000.00 ONLY SUPPLIER & EMERGENCY	JR VAN WYK
20150407	25302 TRENDATA TRADING	20 400.00 SINGLE PROVIDER	
20150415	25387 STARPLEX 636 CC	2 183.10 EMERGENCY	JR VAN WYK
20150415	25387 STARPLEX 636 CC	4 215.15 EMERGENCY	JR VAN WYK

20150415	25387 STARPLEX 636 CC	4 517.25 EMERGENCY	JR VAN WYK
20150415	25387 STARPLEX 636 CC	3 762.00 EMERGENCY	JR VAN WYK
20150423	25445 DIE WAENHUIS	5 600.00 SINGLE PROVIDER	
20150415	25515 ALWYN MULLER	2 897.00 SINGLE PROVIDER	JR VAN WYK
20150424	25535 VREDENDAL BESPROEING BK	5 529.57 EMERGENCY	
20150424	25544 CALVINIA STAALKONSTRUKSIE	9 462.00 SINGLE PROVIDER	JR VAN WYK
20150424	25544 CALVINIA STAALKONSTRUKSIE	5 300.00 SINGLE PROVIDER	JR VAN WYK
20150430	25560 KLK CALVINIA	52 934.70 SINGLE PROVIDER	
20150504	25593 MILNER HOUSE	3 440.00 IN AN EMERGENCY	VAN STADE NI
20150507	25602 OLD MILL LODGE	2 100.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	TSENGIWE S
20150506	25609 HANTAM HUIS	2 903.58 IN AN EMERGENCY	RJ VAN WYK
20150511	25639 KAROO DIENSSENTRUM	3 179.46 IN AN EMERGENCY	JR VAN WYK
20150513	25658 VAN HEERDEN SOLAR POWER CC	14 022.00 IN AN EMERGENCY	JR VAN WYK
20150515	25679 MONTE ROSA HUIS	3 000.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	VAN STADE NI
20150519	25709 SA LADDER	11 343.00 SINGLE PROVIDER	JR VAN WYK
20150522	25714 WCC CABLES	2 040.60 IN AN EMERGENCY	VAN STADE NI
20150522	25719 BRAND NISSAN	6 356.56 IMPOSSIBLE TO FOLLOW PROCUREMENT	COETZEE S
20150522	25728 CALVINIA MOTORS	9 436.65 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150522	25729 QSO COMMUNICATION (PTY)	54 725.70 SINGLE PROVIDER	JR VAN WYK
20150522	25730 ALFA ELETRIES	35 205.36 IN AN EMERGENCY	JR VAN WYK
20150522	25731 AAD TRUCK & BUS	3 808.74 IN AN EMERGENCY	JR VAN WYK
20150522	25740 ENDRESS + HAUSER EH	57 649.80 IN AN EMERGENCY	JR VAN WYK
20150522	25741 CAPE DIGGERS CC / DESQUI C.T	7 539.96 SINGLE PROVIDER	JR VAN WYK
20150521	25742 ELKOWERU GEUST HOUSE	5 150.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150522	25748 CSIR	22 553.76 SINGLE PROVIDER	JR VAN WYK
20150522	25754 ALWYN MULLER	23 815.77 IN AN EMERGENCY	RJ VAN WYK
20150527	25796 STARPLEX 636 CC	2 416.80 IN AN EMERGENCY	JR VAN WYK
20150515	25687 LOMBARD WA	10 000.00 EMERGENCY	JR VAN WYK
20150527	25866 PHILIP NEL TRANSPORT	2 519.99 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150604	25917 TRICOM AFRICA	8 406.36 SINGLE PROVIDER	JR VAN WYK
20150626	26054 WCC CABLES	6 361.20 IN AN EMERGENCY	JR VAN WYK
20150625	26052 TRUVELO MANUFACTURERS (PTY) LTD	50 627.20 SINGLE PROVIDER	SP LOUBSER
20150626	26086 DIE NOORDWESTER UITGEWERS	4 429.64 SINGLE PROVIDER	C VAN NIEKERK
20150626	26085 ULTRA WATER	6 184.50 ONLY TWO QUOTATIONS ATTACHD	TL BROWN
20141107	23926 WA LOMBARD	10 000.00 EMERGENCY	JR VAN WYK
20150127	24531 WA LOMBARD	10 000.00 EMERGENCY	JR VAN WYK

2 374 457.40

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	Action	RESPONSIBLE	COUNCIL	DATE	Condoned
2013/07/04	19501	Cullinan Guesthouse	2 160.00	No Quotations attached		JH Langner	Y	2013/11/28	Y
2013/07/08	100538	SA Poskantoor BPK	19 150.00	No Quotations attached		SM Coetzee			
2013/07/10	19536	Lexis Nexis Butterworths	2 351.59	No Quotations attached		R Retief			
2013/07/15	19557	Scotia Inn Hotel	2 120.00	No Quotations attached		R Retief	Y	2013/11/28	Y
2013/07/17	100559	Pep Stores	2 127.52	only available supplier		C Du Plessis	Y	2013/11/28	Y
2013/07/18	19583	LJ Motors	3 088.93	No Quotations attached		R van Wyk	Y	2013/11/28	Y
2013/07/19	100562	KLK	9 036.31	No Quotations attached		R van Wyk	Y	2013/11/28	Y
2013/07/25	19614	Old Mill Lodge	2 050.00	No Quotations attached		AF Fritz	Y	2013/11/28	Y
2013/07/25	Salary Run	J Swarts	10 433.14	Acting Allowance	Will be paid back	C Du Plessis	Y	2013/11/28	Y
2013/07/30	19636	S&S Grondverskuiwing	3 255.84	only available supplier		R van Wyk	Y	2013/11/28	Y
2013/08/23	19842	Vredendal Besproeing	2 307.68	No Quotations attached		K Nel			
2013/08/23	19848	Visagie Bande/ Supa Quick	2 745.92	No Quotations attached		K Nel			
2013/08/23	19858	Brand Motor Group	2 165.68	No Quotations attached		T Brown			
2013/08/23	19860	Boy Parker	6 074.30	No Quotations attached		K Nel	Y	2013/11/28	Y
2013/08/23	19860	Boy Parker	2 124.05	No Quotations attached		K Nel			
2013/08/23	19860	Boy Parker	2 574.85	No Quotations attached		K Nel			
2013/09/05	20045	Advocate Simon	25 000.00	No Quotations attached		R Lock	Y	2013/11/28	Y
2013/09/06	20054	Cullinan Guesthouse	2 700.00	guesthouses being fully		SM Coetzee			
2013/09/11	20086	Makepu Construction	7 353.00	No Quotations Attached		JH Langner			
2013/09/11	20087	Boesmanland Pub	2 000.00	No Quotations attached		JH Langner			
2013/09/17	20131	Starplex	39 454.50	No Quotations attached					
2013/09/25	20216	Weskus Elektries	2 200.15	no reason supplied.		JM Louw			
2013/09/25	20233	A + J Sounds	3 500.00	obtained but two of the		R Lock			
2013/09/25	20143	Central Garage	2 418.16	No Quotations attached		JM Louw			
2013/09/25	20288	Media 24	6 156.00	No Quotations attached		R Lock			
2013/09/25	20143	Central Garage	2 100.00	No Quotations attached		JM Louw			
2013/09/26	20142	Calvinia Transport	3 086.52	two invoices on same day		R van Wyk		2014/06/30	Y
2013/09/30	20234	KLK	4 258.95	four invoices on same		LJC Van der Merwe		2014/06/30	Y
2013/10/04	20500	Boy Parker	2 613.55	No Quotations attached		R van Wyk			
2013/10/09	20476	Vredendal Besproeing	6 592.85	No Quotations attached		K Nel			
2013/10/13	20476	Vredendal Besproeing	3 283.20	No Quotations attached		K Nel			
2013/10/21	20500	Boy Parker	3 816.30	No Quotations attached		R van Wyk			
2013/10/25	20345	Boesmanland Pub	2 026.00	meals for employes		C Du Plessis		2014/06/30	Y
2013/10/25	20397	Emthanjeni Lodge	2 670.00	attached. Only		C Du Plessis		2014/06/30	Y
2013/10/25	20490	KLK	3 436.63	No Quotations attached		R van Wyk			
2013/10/25	20497	Renosterberg Lodge	2 520.00	(only avaiable		C Du Plessis		2014/06/30	Y
2013/10/25	20450	LJ Motors	5 980.16	repair immediatly. No		R van Wyk		2014/06/30	Y
2013/10/25	20450	LJ Motors	2 041.02	No quotations		R van Wyk			



2013/10/28	20615	Calvinia Computers	4 215.00	No quotations attached		SM Coetzee			
2013/10/30	20547	Adenco Construction	12 323.06	No quotations attached		R van Wyk		2014/06/30	Y
2013/11/18	20864	Gear Advertising	4 812.80	No quotations attached		JH Langner		2014/06/30	Y
2013/11/25	20870	Koelbly (pty) Ltd	2 963.45	No quotations attached		C Du Plessis		2014/06/30	Y
2013/11/28	20887	A&J Sound Hire	3 500.00	similar		R van Wyk		2014/06/30	Y
2013/11/29	20944	Cornelissen Incorporated	140 000.00	No quotations attached		SM Coetzee		2014/06/30	Y
2013/12/02	20943	Advocate Simon	85 500.00	No quotations attached		SM Coetzee		2014/06/30	Y
2013/12/02	20984	Modern Picture Frames	2 925.00	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/05	20981	Southern Ambition	2 067.05	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/05	21015	Starplex	8 550.00	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/11	21014	Starplex	10 009.20	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/11	21020	Kaap Agri	2 285.46	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/18	21040	CSIR	10 242.90	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/18	21134	Newton Enterprises	7 821.00	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/19	100735	Pep Stores	14 518.57	No quotations attached		SM Coetzee			
2013/12/19	100734	Pep Stores	14 471.57	No quotations attached		SM Coetzee			
2014/01/08	21176	Wessie's Vervoer	5 187.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/14	21176	Wessie's Vervoer	2 593.50	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/15	21229	Pieter Louw Taxi's	4 500.00	No quotations attached		C Du Plessis		2014/06/30	Y
2014/01/17	21126	Alfa Elektries	6 130.00	No quotations attached		J Nel		2014/06/30	Y
2014/01/17	21224	Vredendal Besproeing	2 578.51	No quotations attached		J Nel		2014/06/30	Y
2014/01/22	21221	Calvinia Staalkonstruksie	2 283.85	No quotations attached		J Nel			
2014/01/24	21222	KLK Brandvlei	4 066.63	No quotations attached		R van Wyk			
2014/01/24	21274	Taranis CO Advisory CC	11 960.00	No quotations attached		C Du Plessis		2014/06/30	Y
2014/01/24	21280	Media 24	8 625.10	No quotations attached		T Brown		2014/06/30	Y
2014/01/27	21356	Mastertreads	7 683.60	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/27	21356	Mastertreads	3 990.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/27	21356	Mastertreads	6 612.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/28	21347	Noordwes Koerante	5 576.88	No quotations attached		R Lock		2014/06/30	Y
2014/01/28	21512	Vredendal Besproeing	6 547.02	No quotations attached		J Nel		2014/06/30	Y
2014/01/31	21532	KLK Kooperasie	2 696.70	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/31	21530	S & S Grondverskuiwing	13 016.52	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/31	21526	LJ Motors	2 640.46	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/14	21514	Calvinia Transport	3 600.04	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/14	21603	Starplex	7 168.32	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/21	21723	KLK	3 417.44	No quotations attached		JM Louw		2014/06/30	Y
2014/02/25	21720	Calvinia Staalkonstruksie	3 616.30	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/25	21705	Prokureurs	5 484.90	No quotations attached		R Lock		2014/06/30	Y
2014/02/25	21700	JCG Watertreatment	9 690.00	In an emergency		J Nel		2014/06/30	Y
2014/02/25	21739	CSIR	4 377.60	No quotations attached		J Nel		2014/06/30	Y

2014/02/25	21739	CSIR	5 865.30	No quotations attached		J Nel		2014/06/30	Y
2014/02/28	21739	CSIR	4 377.60	No quotations attached		J Nel		2014/06/30	Y
2014/03/12	21739	CSIR	22 886.64	No quotations attached		J Nel		2014/06/30	Y
2014/03/12	21883	Media 24	2 192.88	No quotations attached		W Steenkamp		2014/06/30	Y
2014/03/12	21863	Cornelissen Incorporated	100 000.00	No quotations attached		SM Coetzee		2014/06/30	Y
2014/03/12	21969	Koos Coetzee prokureurs	4 083.39	No quotations attached		JH Langner		2014/06/30	Y
2014/03/14	21991	Brand Nissan	2 818.00	No quotations attached		T Brown		2014/06/30	Y
2014/03/17	21991	Brand Nissan	2 435.09	No quotations attached		T Brown		2014/06/30	Y
2014/03/18	21989	Groenewald en Symington	6 287.10	No quotations attached		R Lock		2014/06/30	Y
2014/03/25	22086	Groenewald en Symington	3 246.13	No quotations attached		K Fourie		2014/06/30	Y
2014/03/25	20754	Cullinan Guesthouse	3 240.00	states that all other		C Du Plessis			
2014/03/25	20742	FG Uniforms	2 551.95	No quotations attached		S Loubser			
2014/03/25	20898	Protea Motors	2 119.86	No quotations attached		R van Wyk			
2014/03/25	21261	Kaap Agri	2 227.97	No quotations attached		R van Wyk			
2014/03/25	21254	KLK Landbou bpk	2 519.14	No quotations attached		K Nel			
2014/03/25	21500	Starplex	9 056.16	No quotations attached		R van Wyk			
2014/03/25	21524	Brand Nissan	2 201.23	No quotations attached		T Brown			
2014/03/25	21727	Boy Parker	3 612.20	No quotations attached		B Leukes			
2014/03/25	21727	Boy Parker	14 159.57	No quotations attached		R van Wyk			
2014/04/01	21712	Elkoweru Guesthouse	11 625.00	Only two quotations		SM Coetzee			
2014/04/02	21678	Weskus Elektries	7 600.20	Only two quotations		R Lock			
2014/04/03	21678	Weskus Elektries	29 421.00	Only two quotations		R Lock			
2014/04/08	21678	Weskus Elektries	28 928.10	Only two quotations		R Lock			
2014/04/16	21678	Weskus Elektries	26 718.30	Only two quotations		R Lock			
2014/04/23	21743	Brand Nissan	2 174.90	No quotations attached		T Brown			
2014/04/25	21737	Supa Quick	5 450.62	No quotations attached		K Nel			
2014/04/25	21916	Starplex	6 566.40	No quotations attached		R van Wyk			
2014/04/25	21865	Protea Motors	2 676.20	No quotations attached		c koopman			
2014/04/25	22013	Elektrotegniese dienste	11 035.00	No quotations attached		JM Louw			
2014/04/25	22004	Vredendal Besproeing	3 560.29	No quotations attached		K Nel			
2014/04/25	21996	Uitgewers	2 988.58	No quotations attached		R Lock			
2014/04/29	21990	KLK	2 462.07	No quotations attached		JM Louw			
2014/05/02	22130	Elkoweru Guesthouse	10 650.00	Only two quotations		JH Langner			
2014/05/06	22123	Lombard WA	23 965.00	No quotations attached		R van Wyk			
2014/05/08	22105	Cornelissen Incorporated	50 000.00	No quotations attached		SM Coetzee			
2014/05/23	22217	Brand Nissan	4 429.02	No quotations attached		T Brown			
2014/05/23	22211	Protea Motors	6 075.71	No quotations attached		K Nel			
2014/05/25	22253	LJ Motors	2 154.60	No quotations attached		T Brown			
2014/05/26	22250	PG Glass	10 521.76	No quotations attached		T Brown			
21/02/2014	21492	Universal Engineering	6 640.50	attached					

2014/06/19	22452	Tyger Hills	8 100.00	Only two quotations.		SM Coetzee			
2014/06/26	22501	Media 24	3 080.39	quotations		R Lock			
2014/06/26	22495	LJ Motors	9 744.82	SCMP		R van Wyk			
2014/06/30	22601	AAD Truck & Bus	21 972.35	No quotations attached					
2014/06/30	22593	CDK Fuel H/A central garage	13 639.72	Only supplier		R van Wyk			
2013/12/10	20956	CDK Fuel	28 118.92	geregistreer nie		Koos Nel			
2014/03/25	21721	CDK Fuel	3 150.46	geregistreer nie		Koos Nel			
2013/09/25	20143	Central Garage	4 518.16	geregistreer nie		Koos Nel			
2013/10/18	20488	Central Garage	8 222.22	geregistreer nie		Koos Nel			
2013/10/25	20456	Central Garage	7 128.00	geregistreer nie		Koos Nel			
2013/09/25	20160	CSIR	31 005.72	geregistreer nie		Riaan Van Wyk			
2013/10/25	20504	CSIR	10 242.90	geregistreer nie		Riaan Van Wyk			
2014/01/27	21258	CSIR	20 485.80	geregistreer nie		Riaan Van Wyk			
2014/03/25	21739	CSIR	37 507.14	geregistreer nie		Riaan Van Wyk			
2014/04/29	22039	CSIR	9 069.84	geregistreer nie		Riaan Van Wyk			
2014/06/26	22513	CSIR	20 269.20	geregistreer nie		Riaan Van Wyk			
2013/08/23	19850	Kaap Agri	2 067.15	geregistreer nie		Riaan Van Wyk			
2013/09/25	20147	Kaap Agri	24 389.22	geregistreer nie		Riaan Van Wyk			
2013/10/25	20455	Kaap Agri	859.23	geregistreer nie		Riaan Van Wyk			
2013/11/25	20746	Sizwe Paints Cape	18 415.46	geregistreer nie		Riaan Van Wyk			
2013/12/18	21000	Tosas	24 682.40	geregistreer nie		Koos Nel			
			<b>1 427 412.79</b>						

Deviations : 2013/2014

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DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE	COUNCIL	DATE	Condoned
2013/07/30	19635	Protea Motors	9 124.70	No Quotations attached, only available supplier, deviation attached	R van Wyk	Y	2013/11/28	Y
2013/08/13	19788	Medicare EMR	23 413.00	No Quotations attached, deviation attached	R Lock			
2013/08/21	19836	Alfa Motors Brandvlei	6 762.49	One Quotations attached, deviation attached	JM Louw	Y	2013/11/28	Y
2013/08/26	100618	SA Poskantoor	34 920.00	No Quotations attached, only available supplier, deviation attached	SM Coetzee			
2013/08/29	19978	LJ Motors	4 032.10	One Quotations attached, deviation attached	R van Wyk	Y	2013/11/28	Y
2013/08/30	19888	Weskus Elektries	121 986.04	In an emergency	JM Louw			
2013/09/06	100660	KLK	2 910.40	Only Supplier	R van Wyk			
2013/09/16	20069	Wessie's Vervoer	9 541.80	One Quotations attached, deviation attached, only	R van Wyk	Y	2013/11/28	Y
2013/09/25	20120	Starplex 636 CC	11 970.00	One Quotations attached, deviation attached,	R van Wyk	Y	2013/11/28	Y
2013/09/25	20211	Protea Motors	2 395.55	One Quotations attached, deviation attached, only supplier Middelburgville	J Nel	Y	2013/11/28	Y
2013/09/26	20224	FG Uniforms	3 984.83	Only Provider	SP Loubser			
2013/09/26	20224	FG Uniforms	2 124.45	Only Provider	SP Loubser			
2013/09/26	20224	FG Uniforms	2 278.07	Only Provider	SP Loubser			
2013/09/26	20223	Sandon Fuels	7 950.00	Only Supplier Short notice	K Nel			
2013/09/26	20159	Master Treads	7 980.00	One Quotations attached, deviation attached, only supplier retreat tyres	R van Wyk	Y	2013/11/28	Y
2013/10/14	100685	SA Poskantoor	29 100.00	Only Supplier	SM Coetzee			
2013/10/14	100684	SA Poskantoor	5 880.00	Only Supplier	SM Coetzee			
2013/10/15	20430	Truvelo	2 466.23	Only available supplier	R van Wyk		2014/06/30	Y
2013/10/15	20434	Safe Tech	11 970.00	Only available supplier	R van Wyk		2014/06/30	Y
2013/10/17	20435	Freddies Dienstasie	3 859.55	In an emergency	J Nel		2014/06/30	Y
2013/10/18	20435	Freddies Dienstasie	2 957.50	In an emergency	J nel			
2013/10/25	20471	Papillon Training	6 990.00	Only available supplier for this training	C du Plessis		2014/06/30	Y

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2013/10/25	20451	Contour Technology	18 240.00	Only available supplier, hand terminals	SM Coetzee		2014/06/30	Y
2013/10/25	20452	Protea Motors	3 705.40	Only available supplier	R van Wyk		2014/06/30	Y
2013/10/25	20457	Calvinia Motors	2 467.85	Only available from supplier	J Nel		2014/06/30	Y
2013/10/25	20458	Cape Diggers	6 039.72	Only available from agent	J Nel		2014/06/30	Y
2013/10/25	20465	Nashua Noordweste	3 042.43	In an emergency	SM Coetzee		2014/06/30	Y
2013/10/25	20464	Andrag Agrico	2 086.77	Vehicle under warrantee	R van Wyk		2014/06/30	Y
2013/10/25	20463	Die Noordwester Uitgewers	2 052.00	Only available from supplier for specific books	SM Coetzee		2014/06/30	Y
2013/10/25	20527	Zonwa Pompwerke	4 600.00	In an emergency	T Brown		2014/06/30	Y
2013/10/30	20503	Hantam Apteek	2 325.00	Only available supplier	SM Coetzee		2014/06/30	Y
2013/10/30	20617	Carvinia Staalkonstruks	11 400.00	Only available supplier	R van Wyk		2014/06/30	Y
2013/10/31	20617	Carvinia Staalkonstruks	4 619.92	Only available supplier	R van Wyk		2014/06/30	Y
2013/11/14	20743	Office Logic	3 306.00	Only supplier with stock	S Loubser			
2013/11/25	20768	Kaap Agri	15 999.99	Only two quotations could be obtained	R van Wyk		2014/06/30	Y
2013/11/25	20898	Protea Motors	4 030.00	Only available supplier	R van Wyk		2014/06/30	Y
2013/11/25	20898	Protea Motors	3 260.00	Only available supplier	R van Wyk		2014/06/30	Y
2013/12/02	20898	Protea Motors	2 545.95	Only available supplier	R van Wyk		2014/06/30	Y
2013/12/02	20919	Loeriesfontein Elektrotegnies	4 150.00	Only available supplier	JM Louw		2014/06/30	Y
2013/12/02	20950	Maha Cape	8 239.00	Only available supplier	R van Wyk		2014/06/30	Y
2013/12/10	100719	SA Poskantoor	29 100.00	Only available supplier	SM Coetzee		2014/06/30	Y
2013/12/10	20991	Driving lisence card account	5 325.00	Only available supplier	S Loubser		2014/06/30	Y
2013/12/12	20991	Driving lisence card account	5 475.00	Only available supplier	S Loubser		2014/06/30	Y
2013/12/13	20974	Contour Technology	8 835.00	Only available supplier	SM Coetzee		2014/06/30	Y
2013/12/18	21019	Vredendal Besproeing	46 839.63	In an emergency	J Nel		2014/06/30	Y
2013/12/18	21018	KLK Brandvlei	7 950.00	In an emergency	J Nel		2014/06/30	Y

2013/12/18	21020	Kaap Agri	2 299.88	Only available supplier	R van Wyk		2014/06/30	Y
2013/12/18	21157	Lombard WA	39 238.80	In an emergency	R van Wyk		2014/06/30	Y
2013/12/19	21250	FFA Aviation	13 833.15	In an emergency	R van Wyk		2014/06/30	Y
2014/01/16	21245	WA Lombard	12 149.00	In an emergency	R van Wyk		2014/06/30	Y
2014/01/24	21244	City Hire Services	3 260.40	Only Supplier	J Nel		2014/06/30	Y
2014/01/24	21242	LJ Motors	4 331.09	In an emergency	J Nel		2014/06/30	Y
2014/01/24	21242	LJ Motors	5 352.59	Only Supplier	R van Wyk			
2014/01/24	21241	Protea Motors	2 042.78	Only available supplier	J Nel		2014/06/30	Y
2014/01/24	21239	Brand Nissan	2 205.17	Only Supplier	T Brown		2014/06/30	Y
2014/01/24	21226	Alfa Elektries	6 065.00	In an emergency	J Nel			
2014/01/27	21257	Die Noordwester Litsewers	2 052.00	Only available supplier	T Brown			
2014/01/27	21257	Die Noordwester Litsewers	4 175.76	Only available supplier	R Retief			
2014/01/27	21723	KLK	3 417.44	Only available supplier	R van Wyk		2014/06/30	Y
2014/01/27	21720	Carvina Staalkonstruks te	3 616.30	Only available supplier	R van Wyk		2014/06/30	Y
2014/01/28	21705	De Villiers van Zyl Prokureurs	5 484.90	Only available supplier	T Brown		2014/06/30	Y
2014/02/06	21397	Independent Cranes	14 996.15	Only supplier (their crane)	T Brown		2014/06/30	Y
2014/02/07	21405	Groter Cederberg bbv	18 525.00	In an emergency	JR v Wyk		2014/06/30	Y
2014/02/10	21414	Joshua West	17 094.30	Only supplier	JM Louw		2014/06/30	Y
2014/02/13	21504	Contour Technology	3 083.70	Only supplier	K Fourie		2014/06/30	Y
2014/02/25	21532	KLK Kooperasie	5 352.46	Only available Supplier	JM Louw		2014/06/30	Y
2014/02/25	21531	LITHOTECH Sales Cape	20 653.38	Only supplier	SM Coetzee		2014/06/30	Y
2014/02/25	21529	Alfa Elektries	4 565.00	In an emergency	J Nel		2014/06/30	Y
2014/02/25	21528	Carvina Staalkonstruks te	14 682.22	In an emergency	R van Wyk		2014/06/30	Y
2014/02/25	21653	Lombard WA	51 158.13	In an emergency	J Nel		2014/06/30	Y

2014/02/25	21700	JCB Watertreatment	9 690.00	In an emergency	J Nel		2014/06/30	Y
2014/02/25	21736	Alfa Elektries	6 941.37	Only Supplier	JM Louw		2014/06/30	Y
2014/02/25	22012	Truvelo	3 677.06	Only Supplier	R van Wyk		2014/06/30	Y
2014/02/27	21997	Colas	35 476.80	Only 2 suppliers	R van Wyk		2014/06/30	Y
2014/03/07	21992	Protea Motors	4 205.25	Only 2 suppliers	R van Wyk		2014/06/30	Y
2014/03/25	20744	Alfa Elektries	5 470.87	In an emergency	K Nel			
2014/03/25	20718	Gear Advertising	4 072.37	Single Provider	R Lock			
2014/03/25	21279	Watertreatment	2 240.10	In an emergency	R van Wyk			
2014/03/25	100755	SA Poskantoor	29 828.00	Only supplier	SM Coetzee			
2014/03/25	21445	Old Mill Lodge	2 600.00	Only supplier available	SM Coetzee			
2014/04/25	21521	KLK	10 936.00	Only supplier available	K Nel			
2014/04/25	21521	KLK	5 468.00	Only supplier available	K Nel			
2014/04/25	21513	Protea Motors	2 245.00	Only supplier available	R van Wyk			
2014/04/29	21742	Agrico	2 991.82	Only supplier available	K Nel			
2014/04/29	21741	Die Noordwester Litterwag	2 545.58	Only supplier available	R Lock			
2014/04/29	100771	SA Poskantoor	31 040.00	Only supplier available	JH Langner			
2014/05/14	100775	SA Poskantoor	12 544.00	Only supplier available	JH Langner			
2014/05/19	22234	EMC Electrical Reticulation	27 930.00	Only supplier available	C du Plessis			
2014/05/23	22228	Oppienoster CC	7 286.30	Only supplier available	K Nel			
2014/05/23	22216	Die Noordwester Litterwag	3 990.00	Only supplier available	K Fourie			
2014*05-23	22195	Payday Software Systems	3 267.22	Only supplier available	SM Coetzee			
2014/06/11	22411	Hantam Apteek	2 305.38	Only supplier available	SM Coetzee			
2014/06/30	22602	KLK Calvinia	22 602.00	Deviation form not signed	R van Wyk			
2014/06/30	22598	Metsichem Ikapa	46 512.00	Emergency	JH Langner			

2014/06/30	22596	Loerestrom Elektrotegnies e Dienste	8 922.50	Only supplier	C du Plessis			
2014/06/02	22342	Alfa Elektries	4 250.00	repair immedaitly. No quotations	R van Wyk			
2014/06/19	22449	Media 24	9 013.72	Only supplier. No quotations	R Lock			
2014/06/26	22496	Protea Motors	11 165.63	Only supplier.	R van Wyk			
2014/06/27	22517	Calvinia Motors	9 441.09	No Quotations	R van Wyk			
2014/06/27	22522	Recticulation (pty) LTD	41 883.60	Only supplier. No quotations.	R van Wyk			
2014/06/27	22522	EMC Electrical Reticulation	41 883.60	No quotations. Only supplier and emergency	R van Wyk			
2014/05/28		Univ.Stellenbo sch	88 035.00	Part of Namaqua Traning	R Retief			
25/07/2014		W.Lombaard	24 620.00	Emergency	R van Wyk			
			<b>1 304 946.30</b>					